ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ –೧೬೦ **Volume - 160**	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೧೬, ಏಪ್ರಿಲ್, ೨೦೨೫(ಚೈತ್ರ, ೨೬, ಶಕವರ್ಷ, ೧೯೪೭) **BENGALURU, WEDNESDAY, 16, APRIL, 2025(CHAITHRA, 26, SHAKAVARSHA, 1947)**	ಸಂಚಿಕೆ ೭೪ **Issue 74**

ಭಾಗ ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 8 ಕೇನಿಪ್ರ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 08.04.2025.

ದಿನಾಂಕ: 02.04.2025ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Environment (Construction and Demolition) Waste Management Rules, 2025ರ Notification-GSR 219(E) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF ENVIRONMENT, FOREST AND CLIMATE CHANGE

NOTIFICATION

New Delhi, the 2nd April, 2025

G.S.R. 219(E).—WHEREAS the Central Government made the Construction and Demolition Waste Management Rules, 2016 *vide* its notification number G.S.R. 445(E), dated 29th March, 2016 to provide for the environmentally sound management of construction and demolition waste in the country, including its segregation, collection, recycling, treatment and disposal, and to discourage unscientific disposal, promote scientific waste management, prevent loss of recyclable value, and address pollution related issues emanating from dumping of such waste;

AND WHEREAS Central Government has considered it expedient and necessary to make comprehensive revision and strengthening of the said rules by incorporating specific measures for waste management, waste utilization and to deal with its non-compliance, and to align with circular economy and resource efficiency approaches by introducing extended producer responsibility, environmental compensation, and centralised interface based online monitoring and compliance assessment;

AND WHEREAS a draft Construction and Demolition Waste Management Rules, 2024 was published in the Gazette of India, Extraordinary, *vide* notification number G.S.R. 458(E), dated the 29th July, 2024, inviting objections and suggestions from all persons likely to be affected thereby within the period of Sixty days from the date on which copies of the Gazette containing the said notification were made available to the public;

AND WHEREAS the objective and suggestions received within the stipulated period were duly considered by the Central Government;

NOW, THEREFORE, in exercise of the powers conferred by sections 6, 8, and 25 of the Environment (Protection) Act, 1986 (29 of 1986) read with sub-rule (3) of rule 5 of the Environment (Protection) Rules, 1986, and in supersession of the Construction and Demolition waste management Rules, 2016, except as respect things done or omitted to be done before such supersessions, the Central Government hereby makes the following rules, namely :–

CHAPTER-I

PRELIMINARY

1. Short title and commencement. - (1) These rules may be called the Environment (Construction and Demolition) Waste Management Rules, 2025.

(2) They shall come into force with effect from the 1st April, 2026.

2. Application. - (1) These rules shall apply to all activities of construction, demolition, remodelling, renovation and repair of any structure.

(2) These rules shall not apply to the waste categories or streams covered under –

(a) the Atomic Energy Act, 1962 (33 of 1962) and the rules made thereunder;
(b) the defence projects, and other projects of a strategic nature;
(c) the Waste generated due to natural disasters or by the act of war; and
(d) Waste covered in any other sector specific waste management rules.

3. Definitions. – (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Environment (Protection) Act, 1986 (29 of 1986);

(b) "authorised agency" means an agency authorised by the local authority either for collection or transportation or both of construction and demolition waste;

(c) "built up area" will shall have the same meaning as used for the purpose of Environmental Impact Assessment Notification, 2006 ;

(d) "Central Board" means the Central Pollution Control Board established under section 3 of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974);

(e) "collection points" means designated places in the jurisdiction of the local authority where waste generators, other than producers, are required to deposit their construction and demolition waste to facilitate its management in an environmentally sound manner;

(f) "construction" means the process of erecting, altering, repairing, renovating or remodeling of a structure, building, infrastructure and utility projects ; like, residential and office complexes, roads, highways, industrial complexes, railways, airports, ports, harbors, laying of pipeline for water, wastewater, gas, crude oil, optical fiber cable, electric cable, telecom cable, and such other projects;

(g) "construction and demolition waste" means the waste generated due to construction, demolition, remodeling, renovation, repair, and maintenance activities, and comprises of soil, sand and gravel, bricks and masonry, concrete, metal, wood, plastic, ceramic and such other items;

(h) "contractor" means a person engaged to undertake construction or demolition, or to provide services to facilitate collection, storage, and dispatch of waste to a processing facility or intermediate waste storage facility or collection points, on commercial basis;

(i) "demolition" means dismantling, razing, destroying or wrecking of a building or structure or any part thereof by any means;

(j) "development authority" means an agency that implements town planning schemes, area development plans, building laws, and responsible for development of an urban area, regulates incidental civil operations like construction, engineering, demolition, including utility services and amenities;

(k) "extended producer responsibility" means the responsibility of a producer to manage construction and demolition waste and to meet recycling targets as per First Schedule to ensure its environmentally sound management;

(l) "guidelines" means a document prepared and issued by the Central Pollution Control Board elaborating minimum requirements, specific measures and procedures for achieving environmentally sound management of construction and demolition waste including its handling, collection, transportation, storage and processing;

(m) "intermediate waste storage facility" means a place in the jurisdiction of the local authority, operated by the authority or an authorised operator, where construction and demolition waste can be stored to facilitate its management in an environmentally sound manner;

(n) "legacy waste" means the orphan and untreated construction and demolition waste lying in the jurisdiction of the local authority on the date of commencement of these rules;

(o) "local authority" means an agency entrusted to discharge functions related to sanitation, covering management of construction and demolition waste, and includes a municipality, panchayat, cantonment board, and notified area committee;

(p) "online portal" means a centralised online portal establish by the Central Board for the purposes of implementation and monitoring of extended producer responsibility targets and utilisation of waste, and to act as single point data repository on construction and demolition waste;

(q) "producer" means a waste generator, who is occupier or in charge of a building or building complex project having a built-up area of 20000 square meters and above;

(r) "re-construction" means all construction activities covering erection, remodeling, repair and renovation, preceded by demolition of an existing structure;

(s) "recycler" means an entity registered on the portal, and engaged in the recovery of reusable material from construction and demolition waste through on-site or offsite processing for manufacturing of value added products or otherwise;

(t) "processing facility" means a designated establishment equipped with the requisite infrastructure to process construction and demolition waste operated by the recycler, to carry out processes of reception, storage, segregation, treatment, or manufacturing of value-added articles or materials out of construction and demolition waste;

(u) "schedule" means a schedule annexed to these rules;

(v) "service provider" means an entity or authority providing civic and utility service like water supply, gas pipeline, optical fiber cable network, sewerage, electricity, telephone, drainage, etc.;

(w) "standard operating procedure" means a document prepared and issued by the Central Pollution Control Board containing a set of instructions to manage construction and demolition waste in an environmentally sound manner elaborating standardized and minimum requirements of equipment, processes, etc.;

(x) "State Board" means the State Pollution Control Board established under section 4 of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) and includes the Union territory Pollution Control Committee;

(y) "target" means a tangible number set forth as mandatory responsibility for entities under the extended producer responsibility and for utilisation of waste, corresponding to the quantum of construction and demolition waste generated and the extent of construction materials to be used;

(z) "waste" means the construction and demolition waste for the purpose of these rules, unless specified otherwise;

(aa) "waste generator" means an occupier of the project having full control over the construction or reconstruction or demolition or renovation or remodeling activity resulting in the generation of waste;

(ab) "waste management plan" means a document prepared by producers, duly approved by local authority, for the management of construction and demolition waste to meet extended producer responsibility targets under First Schedule I;

(ac) "waste utilisation plan" means a document prepared by occupiers of construction and re-construction projects, duly approved by the local authority, for the utilisation of processed construction and demolition waste to meet waste utilisation targets under the Second Schedule or the Third Schedule.

(2) The words and expressions used in these rules, but not defined, shall have the same meanings as assigned to them in the Act.

CHAPTER-II

MANAGEMENT OF CONSTRUCTION AND DEMOLITION WASTE

4. Management of Construction and Demolition Waste. - (1) every producer shall be responsible for disposal and management of the construction and demolition waste generated by him in an environmentally sound manner in accordance with these rules. He shall also meet the extended producer responsibility targets set out in the First Schedule.

(2) The extended producer responsibility framework shall be implemented and monitored through an online portal, and the following entities shall register on the portal, namely: -

(a) Producer;

(b) Operator of Intermediate Waste Storage Facility;

(c) Recycler; and

(d) Collection point established by local or development authority.

(3) An entity falling in more than one categories shall register in those categories separately and comply with the provisions of these rules accordingly.

(4) One receipt of application for registration on the online portal, the Central Board shall issue a certificate of registration within fifteen days of the date of receipt of such application.

(5) No entity referred to in sub-rule (2) shall carry out business without registration under these rules.

(6) The entities registered under sub-rule (2) shall not deal with any entity not registered under these rules.

(7) Where any registered entity furnishes false information or willfully conceals information for registration or return or report or information required to be provided or furnished under this these chapter rules or in case of any irregularity, the registration of such entity may be revoked by the Central Pollution Control Board for a period up to five years after giving an opportunity to be heard and in addition, additionally, environmental compensation charges may also be levied as per rule 18.

(8) The Central Board may charge such fees as may be determined by it in consultation with the Central Government for registration of entities and maintenance of the online portal under these rules.

(9) The corpus generated as per sub-rule (8) above may be shared between the Central Pollution Control Board and the concerned State Pollution Control Board or Pollution Control Committee in the ratio of twenty to eighty.

5. Compliance of extended producer responsibility targets. – (1) The local authority or development authority, shall ensure compliance with the extended producer responsibility targets under these rules.

(2) The extended producer responsibility targets in construction, re-construction or demolition project, shall be regulated through a waste management plan and the local authority and development authority shall include the requirement of recycling of waste in its approval granted or to be granted in respect of all construction projects.

(3) Every producer shall prepare a waste management plan in respect of each project which shall assess the quantum of waste from all streams in a construction, re-construction and demolition project and submit it to the local authority for approval.

(4) The debris part of the waste, such as, cement concrete, bricks, cement plaster, stone, rubble, tiles ceramics, etc. shall be accounted for assessing the extended producer responsibility targets.

(5) The materials in the construction and demolition waste usable or resalable, such as, iron, wood, plastic, metal and glass shall not be considered for assessing the extended producer responsibility targets and will be dealt in accordance with prevalent rules and regulations.

(6) Until a recycling facility becomes operational, the local authority or development authority, shall establish and operate an intermediate waste storage facility itself or through an authorised operator and register it on the online portal.

(7) The producer shall deposit its entire waste to the processing facility directly, and in case of absence of a functional processing facility, the entire waste generated shall be deposited at the intermediate waste storage facility.

(8) In case the producer is undertaking in-situ processing, it shall deposit the entire leftover or unprocessed waste to the processing facility.

(9) The registered entities shall be responsible for entering data on waste generation, handling, storage, recycling and value-added products in the online portal, which shall be verified by the implementing agency, to match the material balance of the waste generated in a financial year.

(10) A producer shall meet their extended producer responsibility target through purchase of extended producer responsibility certificates from a registered recyclers irrespective of mode of deposition of waste;

(11) The details provided by producers, recyclers and intermediate waste storage facility operators shall be cross verified through the online portal, and in case of any mismatch, the lowest figure shall be considered for fulfilment of the targets by the producer;

(12) The extended producer responsibility certificates shall be subject to audit by the Central Board, or any other agencies authorised by it.

(13) The income from the transaction of extended producer responsibility certificates shall be shared equally between the implementing agency and the recycler.

(14) The implementing agency shall refer the cases of violation and non-compliance to the concerned State or Union Territory Pollution Control Board or Committee for taking enforcement action, including levy of environmental compensation.

6. Generation of extended producer responsibility certificate. – (1) The Central Pollution Control Board shall generate extended producer responsibility certificate through the online portal in favour of a registered recycler, calculated as per the Table given below–

Table

S. No.	Mode of recycling.	Weightage allocated to the processing mode (W_P).
(1)	(2)	(3)
1.	In –situ recycling	1.2
2.	Off site recycling	1

(2) For the purpose of the Table referred to in sub-rule (1)

(i) The quantity of waste eligible for generation of extended producer responsibility certificate shall be calculated by the following formula, namely:-

***$Q_{EPR} = Q_P \times C_F \times W_P$**

the Q_{EPR} is the quantity eligible for generation of the certificate,* **Q_P *is the quantity of the processed product and* **C_F** *is the conversion factor (quantity of waste required for production of one unit of output) and* **W_P** *is the Weightage allocated to the processing mode*

(ii) Conversion factor **C_F** for each end product shall be determined by the Central Board, in consultation with recyclers, based on the technology used and other factors;

(iii) In case of multiple end products of recycling, the conversion factor for the generation of extended producer responsibility certificate shall be calculated by such formula as may be determined by the Central Board with the prior approval of the Steering Committee; and

(iv) The weightage **W_P** shall be reviewed by the Central Board from time to time in view of the technological advancements, availability of material and other factors.

Example:

If 100 Tonnes of processed waste product is produced, and the end-product conversion factor is 0.8 then, the eligible EPR certificate for such conversion shall be as follows:

In-situ processing - $Q_{EPR} = 100 \times 0.8 \times 1.2 = 96$ Tonnes;

Off-site processing - $Q_{EPR} = 100 \times 0.8 \times 1 = 80$ Tonnes;

(3) The extended producer responsibility certificate shall be valid for three years from the end of the financial year in which it is generated, and after the expiry of said period of three years the certificate shall automatically cease to exist.

(4) Each extended producer responsibility certificate shall be marked with a unique number indicating its year of generation, recycler code, end-product code, and a distinct code, and shall be issued in weight denominations of 100, 200, 500 and 1000 Tonnes.

7. Transaction of extended producer responsibility certificate. – (1) A producer may purchase extended producer responsibility certificates limited to its extended producer responsibility liability of the current year plus any leftover liability of preceding years plus five per cent of the current year's liability.

(2) As soon as the producer purchases the extended producer responsibility certificate, it will be automatically adjusted against its liability, wherein priority in adjustment shall be given to past liability and the extended producer responsibility certificate so adjusted shall be automatically extinguished and cancelled.

(3) The availability, requirement and other details of the extended producer responsibility certificate for every producer and recycler will be available on the online portal.

(4) All the transactions related to the extended producer responsibility shall be recorded and submitted by the producers and recycler on the online portal.

(5) The Central Government may, by an order establish one or more trading platforms for the exchange or transfer of extended producer responsibility certificates in accordance with the guidelines issued by the Central Pollution Control Board with the approval of the Central Government.

(6) The operation of the platform established under sub-rule (5) shall be operated and regulated in accordance with guidelines made by the Central Government on the recommendation of the Central Pollution Control Board in accordance with these rules.

(7) The Central Board shall fix the highest and lowest price for an exchange of extended producer responsibility certificates which shall be equal to one hundred percent and thirty per cent, respectively, of the environmental compensation for non-fulfilment of extended producer responsibility targets.

CHAPTER-III

UTILISATION OF PROCESSED WASTE

8. Utilisation of processed waste and monitoring. – (1) The processed waste shall be utilised in all construction activities having built-up area of 20000 square meters or above, and road construction as per the targets set out in the Second Schedule and Third Schedule, respectively.

(2) The waste utilisation framework shall be implemented through the online portal with mandatory registration of the entities as required in rule 4.

(3) The local authority and development authority shall monitor utilisation of waste targets for construction projects through the online portal in their respective jurisdiction.

(4) The Central Board shall monitor the utilisation of the waste targets through the portal in road construction activities covering all national highways and roads under the Central Government and any of its agency.

(5) The State Board shall monitor the utilisation of waste targets in road construction activities covering highways and roads falling under the jurisdiction of the State Government or Union territory Administration or District Authorities, other than the roads mentioned in sub rule(4).

(6) The utilisation of waste in construction activities and road construction shall be regulated by an approved waste utilisation plan and local authority and development authority shall include the requirement of utilization of waste in its approval granted or to be granted in respect of all existing constructions projects.

(7) The assessment of quantity of processed waste for use under this rule shall be calculated as a percentage of total virgin or fresh construction material requirement by weight or volume, except wood, iron, metal, plastic, glass, and such other materials.

(8) Only debris derived processed waste such as, waste from cement concrete, bricks, cement plaster, stone, rubble, tiles, etc. shall be considered for assessing compliance to the obligated targets, and the utilisation of other resalable or reusable waste , such as, iron, wood, plastic, metal and glass shall not be considered.

(9) The recycler shall ensure that the product complies with the quality as per the standards, and technical specifications, if any, set out under any law for the time being in force.

(10) A person carrying out the construction activity and road construction shall fulfil the utilisation of waste target under this rule, and in doing so, it may seek support from the service provider, contractor, authorised agency, recycler, or other agencies approved by the local authority or the development authority for this purpose.

CHAPTER-IV

RESPONSIBILITY OF STAKEHOLDERS

9. Responsibilities of the Waste Generator and producer. – (1) the waste generators shall take following measures for waste management, namely:-

(a) collect and segregate waste to facilitate reuse and recycling into separate material streams;

(b) store the waste and take steps for its recycling, either in-situ processing or off-site processing;

(c) transport entire waste to collection point or intermediate waste storage facility or hand over waste to an authorized agency or recycler, as appropriate;

(d) take steps to prevent air pollution, littering of waste and avoid public nuisance during collection, segregation, storage of waste;

(e) comply with the orders and directions of the local authority, development authority and other implementing and enforcement agencies.

(2) The producer shall follow the standard operating procedures for environmentally sound management of waste, as specified by the Central Board, State Board, local authority and development authority.

(3) The producer shall undertake demolition in compliance with 'IS 4130: Safety code for demolition of buildings' or any other standard operating procedures and measures for demolition as specified by the local authority and development authority.

(4) The producer shall prepare an integrated waste management plan, with approval of local authority and development authority of all construction activities in a any jurisdictional area.

(5) The producer shall inform the local concerned before undertaking any demolition activity.

10. Responsibilities of contractors, service providers and authorised agencies. - The contractor, service provider and authorised agency, shall -

(a) assist the waste generator in collection of waste from source to collection points or intermediate waste storage facility or processing facility for recycling;

(b) assist the waste generator in meeting the extended producer responsibility targets and utilisation of waste and providing services in strict compliance of these rules;

(c) coordinate with local authorities, waste generators, recyclers and operators of intermediate waste storage facilities to facilitate collection, storage, and dispatch of waste to processing facilities or intermediate waste storage facilities, and sharing such information to the authorities concerned;

(d) implement sustainable construction practices, including guidance on 'IS 15883: 2021 – Guidelines for Construction Project Management Part 11 Sustainability Management';

(e) establish adequate infrastructure for the management of waste, impart training and create awareness among its employees and workers on environmental sound management of waste and utilisation of processed waste;

(f) Follow standard operating procedures, and other measures laid down by the Central Board or State Boards or other authorities concerned for environmentally sound management of construction and demolition waste;

11. Responsibilities of operators of intermediate waste storage facility or collection point. - The operator or intermediate waste storage facility and collection point shall -

(a) coordinate with the local authority, waste generators, service providers and authorised agencies to facilitate receipt, storage, and dispatch of waste at intermediate waste storage facilities, and sharing such information to implementing and enforcement agencies;

(b) obtain prior permission from local authority or development authority before disposal of waste in low lying areas and for other purposes, excluding sanitary landfill facility;

(c) follow standard operating procedures, and measures laid down by the Central Board or State Boards or Pollution Control Committees and implementing agencies;

(d) furnish information on the online portal for collation of data on receipt, storage, recycling and dispatch of waste during the preceding half year by 15th October and 15th April each year, and file annual returns on the online portal on or before 30th May following the financial year to which that return relates;

(e) comply with the responsibilities of authorised agency under rule 10, in case, the entity is engaged in the collection and transportation of waste.

12. Responsibilities of Recycler. - The recycler shall -

(a) coordinate with the local authority, waste generators, service providers, authorised agencies and end-users to facilitate receipt, storage, recycling and dispatch of waste at a processing facility, and sharing such information with implementing and enforcement agencies;

(b) obtain prior permission from local authority or development authority before disposal of waste in low lying areas and for other purposes, excluding dispatch of recycled material to end-users;

(c) follow standard operating procedures, and measures for recycling of waste laid down by the Central Board or State;

(d) comply with the product quality standards and technical specifications in respect of recycled products, or end-user requirements, as may be applicable under any law for the time being in force ;

(e) dispose of rejects or inert material after recycling to the nearest sanitary landfill facility as per the guidelines issued by the Central Board;

(f) furnish information on the online portal for collation of data on receipt, storage, recycling and dispatch of waste during preceding half year by 15th October and 15th April each year, and file annual return on the portal on or before 30th May following the financial year to which that return relates;

13. Responsibilities of Central Government. – (1) All Ministries, Departments, institutes, and organizations falling under the administrative control of the Central Government shall be responsible for undertaking construction activities in compliance with these rules by aligning the conditions of tender documents, expression of interest, request for proposal, etc.

(2) The Ministry of Housing and Urban Affairs shall undertake the following, namely:-

(i) Progressively update the 'schedule of rates' to include processed waste products and articles through the Central Public Works Department;

(ii) Sensitise local authorities engaged in Swachha Bharat Mission (Urban) for management of construction and demolition waste;

(iii) Align the provisions of model building bye-laws relating to the issue of building plan permits, demolition permits, and completion certificate with provisions of these rules;

(iv) Incorporate reasonable compliance to these rules as a pre-requisite in performance evaluation and rating of local authority under various programmes.

(3) The Ministry of Road, Transport and Highways shall undertake measures, including encouraging research, to promote utilisation of construction and demolition waste in road construction projects, and develop associated technical specifications and guidance manuals for such usage.

(4) The Ministry of Rural Development, Ministry of Panchayati Raj and Ministry of Jal Shakti, through the Department of Drinking Water and Sanitation, shall undertake awareness activities and programs to sensitise the population in rural areas for management of construction and demolition waste, and implementation of the provisions of these rules.

(5) The Ministry of Commerce and Industry shall take measures to facilitate the listing of processed waste articles on Government E-marketplace.

14. Responsibilities of Central Pollution Control Board. - The Central Pollution Control Board shall be responsible for-

(1) Setting up, operation and maintenance of the portal, and monitoring compliance of extended producer responsibility framework;

(2) Ensuring functionality of the portal within six months from the date of notification of these rules, registration of entities, and implementation of the extended producer responsibility and waste utilisation framework in online manner;

(3) Monitoring implementation of the waste utilisation framework in road construction, as prescribed under these rules;

(4) Fulfilling responsibilities assigned under these rules, including issuance of extended producer responsibility certificate;

(5) Coordination with the agencies to Central and State or Union Territory Government for smooth implementation of these rules;

(6) Framing and implementing Guidelines and Standard Operating Procedures on the following-

(a) 'Implementation of extended producer responsibility framework' covering registration on the portal, approval of waste management plan, extended producer responsibility certificate generation, transfer or exchange of certificates, fulfilment of obligation, returns, etc.;

(b) 'Implementation of waste utilisation framework' covering registration of projects, approval of waste utilisation plan, exemption from waste utilisation, fulfilment of obligation, returns, etc.;

(c) 'Environmentally sound management of waste' covering collection, storage, transportation, recycling and disposal of waste, and any other aspects.

(7) Preparing online forms and returns, as may be required for implementation of these rules, to facilitate flow of information from registered entities;

(8) Enforcement of these rules, and conduct of random checks to assess compliance of the registered entities and for that purpose the Board may take help of the State Government or any other agency;

(9) Documentation, compilation of data on waste and processed waste, and submission of an annual report to the Central Government;

(10) Taking action against violation and non-compliance of these rules;

(11) Conducting training programmes to develop capacity building including the State Pollution Control Board and Urban Local Bodies officials of State Governments;

(12) Conducting awareness programmes;

(13) Integration of all stakeholders with the centralised digital system;

(14) Any other function delegated by the Central Government under this chapter these rules from time to time.

15. Responsibilities of Bureau of Indian Standards and Indian Roads Congress. – The Bureau of Indian Standards and Indian Roads Congress shall be responsible for the preparation of code of practices and standards for use of recycled materials and products of construction and demolition waste in respect of construction activities and the role of Indian Road Congress shall be specific to the standards and practices pertaining to construction of roads.

16. Responsibilities of State Government or Union territory Administration, local authority or development authority, and the State and Union Territory Pollution Control Board or Committee. – (1) The Urban Development and Municipal Administration Department of the State or Union territory Administration shall be responsible for-

(a) formulation and implementation of waste management policy, and issuance of directives for management of waste and utilisation of processed waste in its jurisdiction, duly aligned with these rules;

(b) supporting local authorities in identification and setting up of intermediate waste storage facilities and processing sites on local or regional or cluster basis within a a year of notification of these rules, and monitoring implementation of these rules;

(c) directing Department, institutes, and organisations falling under their administrative control to undertake construction activities in strict compliance with these rules by aligning the conditions of tender documents, expression of interest, request for proposal, etc.;

(d) supporting and supervising agencies of the State or Union territory to:

(i) Assess quantum of waste to be managed;

(ii) Approve waste management and waste utilisation plans in a timely manner;

(iii) Levy environmental compensation from non-compliant construction activities; and

(iv) Undertake effective monitoring;

(e) inclusion of processed waste articles and materials in the state-specific 'Schedule of rates';

(f) taking measures for registration, skill development, safe operating conditions and routine health monitoring of construction and demolition workers ;

(g) alignment of local building and construction related byelaws to these rules . ;

(2) The local or development authority, as appropriate, shall be responsible for-

(a) monitoring implementation of these rules;

(b) referring cases of violation and non-compliance to State or Union Territory Pollution Control Board or Committee;

(c) timely grant of approvals to waste management and utilisation plans in online mode;

(d) putting mandatory conditions in tenders, expression of interests, requests for proposals, work orders, etc. for compliance of extended producer responsibility and waste utilisation framework;

(e) establishment of processing facility or intermediate waste storage facilities or both, in their jurisdiction or cluster or regional basis, within a year of notification of these rules;

(f) setting up collection points to facilitate waste collection from the source and to ensure to transport waste to the registered recycler and collect the charges for the same;

(g) facilitating registered entities to transport and store waste enabling its recycling through an in-situ mode or through processing facility;

(h) taking measures for the management of legacy or orphan waste;

(i) implement an offtake plan, if required, for the utilisation of waste from processing facility;

(j) seeking information from registered entities and other stakeholders;

(k) submitting annual report to the State Pollution Control Board or Pollution Control Committee, in a format laid down Central Pollution Control Board.

(3) The State or Union Territory Pollution Control Board or Committee, shall be responsible for-

(a) enforcement of these rules;

(b) implementation of the waste utilisation framework of waste in road construction, as mandated under these rules;

(c) monitor the compliance of extended producer responsibility and waste utilisation framework;

(d) coordination with the Central Pollution Control Board, local authority, State or Union Territory, Public Works Department, and District Authorities for effective smooth implementation of these rules;

(e) inventorisation of waste, including legacy waste, in its jurisdiction;

(f) taking action on all cases of violation and non-compliance of these rules, including levy of environmental compensation, in accordance with guidelines of the Central Pollution Control Board;

(g) undertake gap analysis i.e. assessment of waste generated vis-à-vis processing capacity available to decide on the requirement of new facilities;

(h) undertake programs to create mass awareness through training of stakeholders on waste management, utilisation and adoption of sustainable construction approaches;

(i) submission of annual report to Central Pollution Control Board, in a format laid down by it.

CHAPTER-V

WASTE STORAGE AND PROCESSING REQUIREMENTS

17. Procedure for storage of waste and processed waste. – (1) The local authority shall establish collection points in its jurisdiction for collection of waste from source to processing facility or intermediate waste storage facility.

(2) The local authority shall establish an intermediate waste storage facility in the following cases, namely:-

(i) non-existence of a functional processing facility in the jurisdiction; and

(ii) storage space constraints with the functional processing facility.

(3) Intermediate storage of waste provided due to storage space constraints with the processing facility shall be allowed for a duration of one hundred and twenty days, which may be extended up to one hundred and eighty days, with prior approval of the implementing agency.

(4) Every processing facility and intermediate waste storage facility shall follow the guidelines and standard operating procedures laid down by the Central Board for environmentally sound management of waste.

(5) Adequate measures shall be taken by processing facility and intermediate waste storage facilities to avoid public nuisance, prevent air and water pollution, and unscientific waste disposal.

CHAPTER-VI

ENVIRONMENTAL COMPENSATION

18. Environment Compensation. -

(1) Where any producer, operator of intermediate waste storage facility, recycler, occupiers of construction and reconstruction projects or any other entity, fails to comply with the provisions relating to disposal and recycling of construction and demolition waste in an environmentally sound manner, including extender producer responsibility target, utilisation of waste target under these rules, thereby causing loss, damage or injury to environment or public health, it shall be liable to pay environmental compensation which may be equal to such loss, damage or injury under this rule.

(2) No environmental compensation shall be imposed under this rule without an opportunity of being heard in this matter.

(3) The Central Board may impose the environmental compensation in accordance with these rules.

(4) The Payment of environmental compensation shall not absolve the producer from the extended producer responsibility and the unfulfilled extended producer responsibility for a particular year shall be carried forward to the next year and so on for a period up to three years, where producer complies with the obligation, the amount of environmental compensation paid by him may be returned to him, if the obligation is compiled-

(1) within one year, 85% of the environment compensation;
(2) within two years, 60% of the environment compensation;
(3) within three years, 30% of the environment compensation; and
(4) after three years no environmental compensation shall be returned to the producer.

(5) If a producer furnishes any false information resulting in over generation of extended producer responsibility certificates, his registration under these rules shall be liable to be cancelled and in case any environmental compensation has been imposed, it shall not be returned in any case.

(6) If the producer is guilty of furnishing false information for three times under sub-rule (5) his registration shall be cancelled permanently.

(7) The money collected as environmental compensation under this rule shall be kept by CPCB in a separate account and shall be utilised only for collection and recycling of uncollected, legacy, orphan waste and waste in respect of which the environment compensation is levied, research and development, incentivizing recyclers, financial assistance to local bodies for managing waste management projects and on other heads as decided by the committee.

(8) The modalities and heads for utilisation of the funds shall be decided by the Steering Committee with the approval of the Ministry of Environment, Forest and Climate Change.

CHAPTER-VII

MISCELLANEOUS

19. Reporting and information sharing. - (1) The local authority shall submit an annual report to the State Board through online portal by April 30 each year indicating the status of implementation of these rules in its jurisdiction during the preceding financial year.

(2) The State Board shall submit an annual report to the Central Board, through online portal by 30th May each year indicating the status of implementation of these rules in the State or Union territory during the preceding financial year.

(3) The Central Board shall examine and analyse the reports received from the States Boards, and submit a report to the Central Government in the Ministry of Environment, Forest and Climate Change by 30th June each year indicating the status of implementation of these rules in the country during the preceding financial year.

(4) The entities registered under these rules shall furnish information on the online portal for collation of data on receipt, storage, recycling and dispatch of waste during preceding year, by 15th May each year.

20. **Accident reporting.** - Where an accident occurs during collection, transportation, storage or processing of waste, the manager or in charge of the entity shall report immediately or within 24 hours about the incident to the State Board through telephone and e-mail.

21. Verification and audit. –The Central Board by itself or through a designated agency shall undertake the compliance assessment of entities on extended producer responsibility, utilization of waste, and other provisions of these rules through inspection and periodic audit, as deemed appropriate, and take actions against violations under rules of these rules.

22. Committee. - (1) There shall be a Steering Committee to oversee the implementation of these rules, consisting of following members, namely to be appointed by the Central Government, namely: -

(a) the chairperson of the Central pollution Control Board-Chairperson;

(b) one representative each from the Union Ministry of-

(i) Environment, Forest and Climate Change;

(ii) Housing and Urban Affairs;

(iii) Road Transport and Highways;

(iv) Panchayati Raj;

(v) Rural Development;

(vi) Jal Shakti;

(c) one representative of the NITI Ayoag.

(d) one representative each from the Bureau of Indian Standards, Indian Roads Congress, National Council of Cement and Building Materials, Central Road Research Institute, National Council of Building Materials;

(e) two representatives each from real estate sector, infrastructure sector, and recycling industry;

(f) one representative each from three State Governments on a rotation basis;

(g) one representative each from three State Boards on rotation basis;

(i) Member Secretary, Central Pollution Control Board - Member Convener.

(2) The Steering Committee may co-opt such members and special invitees as may be deemed appropriate for conducting the business of the Committee.

(3) There shall be a Monitoring Committee to supervise the implementation of these rules in the State or Union territory consisting of the following members to be appointed by the State Government namely:-

(a) Secretary in charge of the Department of the State Government dealing with the environment-chairperson;

(b) a representative each of the Department of the State Government dealing with-

(i) Urban Development and Municipal Administration;

(ii) Road and Transport;

(iii) Rural Development and Panchayat;

(iv) Land Management and Revenue;

(c) a representatives each of the real estate, infrastructure sector, and recycling industry;

(d) one representatives each from three Urban Local bodies of the State;

(4) The Monitoring Committee may co-opt such members and special invitees-as may be deemed appropriate for conducting the business of the Committee.

(5) The Steering Committees shall decide upon the disputes arising and may refer any issue to the Central Government for taking appropriate decision.

(6) The Steering Committee shall review the targets, weightage and manner of recycling in view of the technological advancements and other factors and make recommendations to the Central Government for amendment of these rules.

(7) The Steering Committee shall be responsible for overall monitoring and supervision of implementation of these rules and take such measures, as it deems necessary for proper implementation of these rules .

(8) The members of the Steering Committee and the Monitoring Committee may be paid such allowances for attending the meeting of the Committee as may be determined by the Central Government and the State Government, respectively.

23. Appeal. - (1) Any person or entity aggrieved by an order made under these rules may, within a period of thirty days from the date on which the order is communicated to him, prefer an appeal to the Secretary in-charge of the Department of the State Government or Union territory Administration dealing with environment.

(2) Any person or entity aggrieved by a decision relating to imposition of environmental compensation under sub-rule (1), may prefer a second appeal within a period of thirty days from the date on which decision was communicated to him to the Additional Secretary to the Government of India in the Ministry of Environment, Forest and Climate Change, duly accompanied with the proof of deposit of twenty per cent. of the amount of the environmental compensation, which shall be refunded to him, in case, the decision in appeal comes in favor of the appellant.

(3) The appellate authority referred to in sub-rule (1) or sub-rule (2) may entertain the appeal after the expiry of the said period of thirty days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(4) The appeal shall be disposed of within a period of sixty days from the date of its receipt in the office of the appellate authority.

24. Action for contravention of these rules.- Any person who fails to comply or contravenes the provision of these rules may be liable to be proceeded with in accordance with the provisions of section 15 of the Act.

25. Power to remove difficulties.

The Steering Committee shall examine issues leading to difficulty in the smooth implementation of these regulations and have the power to remove any such difficulty, and may refer any such issues, as deemed fit, for consideration of the Central Government.

THE FIRST SCHEDULE

[See rule 3(1)(y) and 4(2)]

Extended producer responsibility targets for recycling of waste

SI.No.	Year (Y)	Re-construction Projects*	Demolition Projects*
(1)	(2)	(3)	(4)
1.	2025-26	25% of the waste generated in year Y-1	25% of the waste generated in year Y-1
2.	2026-27	50% of the waste generated in year Y-1	50% of the waste generated in year Y-1
3.	2027-28	75% of the waste generated in year Y-1	75% of the waste generated in year Y-1
4.	2028-29 onwards	100% of the waste generated in year Y-1	100% of the waste generated in year Y-1

* Percentage of recyclable waste as assessed by the local authority or development authority in accordance with these rules.

THE SECOND SCHEDULE

[See rules 3(1)(y) and 8(1)]

Minimum targets for utilisation of waste in construction and re-construction activities

SI.N.	Year	Utilisation of waste targets (% of the total construction material required)
(1)	(2)	(3)
1	2026-27	5%
2	2027-28	10%
3	2028-29	15%
4	2029-30	20%
5	2030-31 and onwards	25%

Note: **1.** Target for a project will be decided as per year of the approval of the waste utilisation plan.

~~2.~~ Direct produce of construction and demolition waste are (i) Fine aggregates, (ii) Recycled Concrete Aggregates (size 5-10 mm, 10-20 mm, 20-40 mm or as required); (iii) Recycled Aggregates (5-10 mm, 10-20 mm, 20-40 mm or as required), and (iv) Manufactured soil;

~~3.~~ Downstream products manufactured by using recycled construction and demolition waste are (i) Bricks, blocks, tiles, hollow bricks, wall tiles; (ii) Pavers, kerb stones; (iii) Park benches, drain covers, planters, compound wall, fence post, tree guards, tree pit covers, manhole covers, underground cable covers, pre-cast boundary wall panels and poles, and other such items.

~~4.~~ The utilisation of waste shall be such that it will not have any adverse impact on the quality of construction and safety parameters.

Schedule III

THE THIRD SCHEDULE

[See rules 3(1)(y) and 8(1)]

Minimum targets utilisation of waste in road construction

SI.NO.	Year	Waste utilisation Mandate (% of the total road construction material required)
(1)	(2)	(3)
1.	2026-27	5%
2.	2027-28	5%
3.	2028-29	10%
4.	2029-30	10%
5.	2030-31 and onwards	15%

Note: 1. Targets of a road construction project will be decided as per year of the commencement of the road construction project.

2. As per IRC: 121-2017, Recycled aggregates and Recycled concrete aggregates derived from construction and demolition waste, after processing, can be used in road construction applications like: (i) embankments, including earthen embankments (as fill material); (ii) flexible pavements (as granular sub-base, cement stabilised base, sub-base course);(iii) concrete pavements (in dry lean concrete, roller compacted concrete, plain cement concrete ; and (iv) paving blocks and kerb stones.

3. The powdered construction and demolition waste, produced as a result of crushing during the production of aggregates, can be utilised as sub-base material after cement stabilisation to meet technical requirements like gradation, strength, water absorption, soundness, etc.

4. The utilisation of waste shall be such that it will not have any impact on quality of road construction and safety parameters. and in special cases if it is not possible for use waste in some road construction project then exemption for the same may be obtained from the concerned authority i.e. Central Pollution Control Board for National Highways Authority of India Project and State Pollution Control Board/ Pollution Control Committees for State Road Projects.

[F. No. HSM-12/152/2022-HSM]

VED PRAKASH MISHRA, Jt. Secy.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-14

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

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रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—25 REGISTERED NO. DL—(N)04/0007/2003—25

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 28*th March,* 2025/*Chaitra* 7, 1947 *(Saka)*

The following Act of Parliament received the assent of the President on the 28th March, 2025 and is hereby published for general information:—

THE OILFIELDS (REGULATION AND DEVELOPMENT) AMENDMENT ACT, 2025

No. 6 of 2025

[28*th March,* 2025.]

An Act further to amend the Oilfields (Regulation and Development) Act, 1948.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Oilfields (Regulation and Development) Amendment Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 3.

53 of 1948.

2. In the Oilfields (Regulation and Development) Act, 1948 (hereinafter referred to as the principal Act), in section 3,—

(*i*) clause (*b*) shall be omitted;

(*ii*) for clause (*c*), the following clause shall be substituted, namely:—

'(*c*) "mineral oils" means any naturally occurring hydrocarbon, whether in the form of natural gas or in a liquid, viscous or solid form, or a mixture thereof, and includes crude oil, natural gas, petroleum, condensate, coal bed methane, oil shale, shale gas, shale oil, tight gas, tight oil, gas hydrate in their usual industrial connotation and other gases occurring in association with mineral oils, but does not include coal, lignite and helium occurring in association with petroleum or coal or shale;';

(*iii*) in clause (*d*), after the word "license", the words, brackets and figures "granted before the commencement of the Oilfields (Regulation and Development) Amendment Act, 2025" shall be inserted;

(*iv*) in clause (*e*), for the words "natural gas and petroleum, crude oil", the words "mineral oils" shall be substituted;

(*v*) after clause (*e*), the following clause shall be inserted, namely:—

'(*f*) "petroleum lease" means a lease granted on or after the commencement of the Oilfields (Regulation and Development) Amendment Act, 2025, for the purpose of prospecting, exploration, development, production, making merchantable, carrying away or disposing of mineral oils or for purposes connected therewith, and includes a mining lease granted before the commencement of the said Act.'.

Amendment of section 4.

3. In section 4 of the principal Act,—

(*a*) in the marginal heading, for the words "mining lease", the words "petroleum lease" shall be substituted;

(*b*) for the words "mining lease" at both the places where they occur, the words "petroleum lease" shall be substituted.

Insertion of new section 4A.

4. After section 4 of the principal Act, the following section shall be inserted, namely:—

Prospecting, etc., of mineral oils.

"4A. No person shall undertake any operation in any part of India or in its territorial waters, continental shelf and exclusive economic zone for the purposes of prospecting, exploration, development or production, making merchantable, carrying away or disposing of mineral oils, except under a valid lease granted under this Act and the rules made thereunder:

Provided that nothing in this section shall affect any operation undertaken in any area in accordance with the terms and conditions of a license or lease granted before the commencement of the Oilfields (Regulation and Development) Amendment Act, 2025.".

Amendment of section 5.

5. In section 5 of the principal Act,—

(*A*) in the marginal heading, for the words "mining leases", the words "petroleum leases" shall be substituted;

(*B*) in sub-section (*1*), for the words "grant of mining leases or for prohibiting the grant", the words "grant or extension or renewal of petroleum leases or for prohibiting the grant or extension or renewal" shall be substituted;

(*C*) in sub-section (*2*),—

(*i*) in clause (*a*), for the words "mining leases", the words "petroleum leases" shall be substituted;

(*ii*) in clause (*b*), for the words "mining leases may be granted", the words "petroleum leases may be granted or extended or renewed" shall be substituted;

(*iii*) for clause (*c*), the following clauses shall be substituted, namely:—

"(*c*) the maximum or minimum area of the petroleum leases;

(*ca*) the period for which any petroleum lease may be granted or extended or renewed;

(*cb*) the terms on which petroleum leases may be merged or combined;";

(*iv*) in clause (*d*), for the word "mine", the word "oilfield" shall be substituted;

(*v*) after clause (*d*), the following clauses shall be inserted, namely:—

"(*e*) the mechanism to enable resolution of disputes arising out of, or in relation to the petroleum leases or any authorisation granted by the Central Government for working of an oilfield through alternative dispute resolution methods under any law for the time being in force, in a place within India or outside India;

(*f*) any other matter which is required to be, or may be made by rules or in respect of which provision is to be made under this section.";

(*D*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(3) The terms and conditions of a petroleum lease shall remain stable during the period of the lease for expeditious and efficient development of oilfields or production of mineral oils and shall not be altered to the disadvantage of the lessee during the period of the lease.".

Amendment of section 6.

6. In section 6 of the principal Act,—

(*A*) in the marginal heading, for the word "mineral", the words "mineral oils" shall be substituted;

(*B*) in sub-section (*1*), for the words "conservation and development", the words "exploration, development, production and conservation" shall be substituted;

(*C*) in sub-section (*2*),—

(*i*) in clause (*d*),—

(*a*) for the words "oil wells", the words "mineral oil wells and decommissioning and site restoration activities" shall be substituted;

(*b*) for the word "oil", the words "mineral oils" shall be substituted;

(*ii*) in clause (*e*), for the word "oil", the words "mineral oils" shall be substituted;

(*iii*) in clause (*g*), for the word "mines", the word "oilfields" shall be substituted;

(*iv*) after clause (*g*), the following clause shall be inserted, namely:—

"(*ga*) the collection, aggregation, dissemination, use or sharing of the data and samples related to mineral oils with the Central Government or any other party nominated by the Central Government, for the purposes of economic development, academic research and public welfare;";

(*v*) in clause (*i*), for the words "mined, quarried, excavated or collected", the word "produced" shall be substituted;

(*vi*) in clause (*j*), for the words "owners or lessees of mines of special or periodical returns and reports, and the forms", the words "lessees of oilfields of special or periodical returns and reports, and the formats" shall be substituted;

(*vii*) after clause (*j*), the following clauses shall be inserted, namely:—

"(*k*) the sharing of production and processing facilities and other infrastructure, both on land and offshore, by two or more lessees for more efficient development of oilfields or production of mineral oils;

(*l*) the safety at oilfields including safety mechanisms, standards and protocols for conduct of mineral oil operations, protection of persons and infrastructure such as terminals, installations, other structures and devices, and mineral oils;

(*m*) the sound management of mineral oils in accordance with good international petroleum industry practices including obligations of lessees towards protection of environment during operations and while abandoning, decommissioning and undertaking site restoration activities;

(*n*) the unitisation of leases across States, Union territories and offshore leases, where there is reservoir continuity or connectivity, or for efficient exploration, development or production of mineral oils;

(*o*) promote and facilitate adoption of measures for reducing carbon and greenhouse gas emissions and decarbonising operations including but not limited to use of oilfields for other purposes, such as, production of hydrogen, carbon capture utilisation and storage or coal gasification;

(*p*) reporting of carbon and greenhouse gas emissions related to, arising out of, or resulting from, mineral oil operations;

(*q*) promote and facilitate development of comprehensive energy projects at oilfields, including planning, development, installation, sharing and use of infrastructure for carrying out mineral oil operations and solar, wind or other form of renewable energy projects;

(*r*) any other matter which is required to be, or may be made by rules, or in respect of which provision is to be made under this section.".

Amendment of section 6A.

7. In section 6A of the principal Act,—

(*a*) for the words "mined, quarried, excavated" wherever they occur, the word "produced" shall be substituted;

(*b*) in sub-section (*2*), after the words "mining lease", the words "or petroleum lease" shall be inserted;

(*c*) in sub-section (*3*),—

(*i*) for the words "crude oil, casing-head condensate or natural gas", the words "mineral oils" shall be substituted;

(*ii*) for the words "petroleum or natural gas, or both", the words "mineral oils" shall be substituted;

(*d*) in sub-section (*4*), for the words "mining leases", the words "petroleum leases" shall be substituted.

Substitution of new sections 9, 9A and 9B for section 9.

8. For section 9 of the principal Act, the following sections shall be substituted, namely:—

Penalties.

"9. (*1*) Whoever contravenes the provisions of section 4A or sub-section (*1*) or sub-section (*2*) of section 6A shall be liable to a penalty of twenty-five lakh rupees.

(*2*) Any rule made under any of the provisions of this Act may provide that any contravention thereof shall be liable to a penalty of twenty-five lakh rupees.

(*3*) Whoever, after having been punished with penalty as referred to in sub-section (*1*) or sub-section (*2*), continues to contravene any of the provisions of this Act or rules made thereunder, shall be liable to pay a further penalty which may extend to ten lakh rupees per day for the entire duration during which the contravention continues commencing from the date of imposition of the first penalty.

Adjudication.

9A. (*1*) The Central Government shall, by notification in the Official Gazette, make rules for providing eligibility criteria for designating an adjudicating authority and for the manner of conducting inquiry and imposing penalty under the provisions of this Act:

Provided that no officer below the rank of Joint Secretary to the Government of India shall be designated as an adjudicating authority.

(*2*) The adjudicating authority may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in his opinion may be useful for or relevant to the subject matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has contravened the provisions of this Act or the rules made thereunder, he may determine such penalty in accordance with the provisions of this Act.

(*3*) No penalty shall be imposed on any person under this section or any rules made thereunder without affording an opportunity of being heard.

Appeal.

9B. (*1*) Every appeal against the order of the adjudicating authority under this section shall lie with the Appellate Tribunal referred to in section 30 of the Petroleum and Natural Gas Regulatory Board Act, 2006 and the provisions contained in sections 33, 34, 35 and 36 of that Act, shall, *mutatis mutandis* apply, in relation to every such appeal.

19 of 2006.

(*2*) The provisions contained in section 37 of the Petroleum and Natural Gas Regulatory Board Act, 2006, shall *mutatis mutandis* apply, in relation to every appeal against the order of the Appellate Tribunal referred to in sub-section (*1*).".

19 of 2006.

Amendment of section 10.

9. In section 10 of the principal Act, after the words, figure and letter "of section 6A", the words and figure "or section 8" shall be inserted.

Amendment of section 11.

10. In section 11 of the principal Act, for the word "mine" wherever it occurs, the word "oilfield" shall be substituted.

Amendment of section 12.

11. In section 12 of the principal Act,—

(*a*) for the words "mining lease", the words "petroleum lease" shall be substituted;

(*b*) for the word "mine", the word "oilfield" shall be substituted.

Insertion of new section 13A.

12. After section 13 of the principal Act, the following section shall be inserted, namely:—

Validity of leases and licenses.

"13A. All mining leases and licenses granted before commencement of the Oilfields (Regulation and Development) Amendment Act, 2025, shall continue to be valid for their respective tenure subject to the terms and conditions governing the grant of such leases and licenses.".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-15

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 05 ಕೇಶಾಪ್ರ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 08.04.2025

ದಿನಾಂಕ: 29.03.2025 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE FINANCE ACT, 2025 (NO. 7 OF 2025) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—25 REGISTERED NO. DL—(N)04/0007/2003—25

भारत का राजपत्र
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PART II — Section 1
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सं॰ 7] नई दिल्ली, शनिवार, मार्च 29, 2025/चैत्र 8, 1947 (शक)
No. 7] NEW DELHI, SATURDAY, MARCH 29, 2025/CHAITRA 8, 1947 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 29*th March,* 2025/*Chaitra* 8, 1947 *(Saka)*

The following Act of Parliament received the assent of the President on the 29th March, 2025 and is hereby published for general information:—

THE FINANCE ACT, 2025

No. 7 OF 2025

[29*th March,* 2025.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2025-2026.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Finance Act, 2025.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 2 to 91, 104 to 120, 125 and 136 shall come into force on the 1st day of April, 2025;

(*b*) sections 121 to 124 and sections 126 to 134 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. (*1*) Subject to the provisions of sub-sections (*2*) and (*3*), for the assessment year commencing on the 1st April, 2025, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*) In the cases to which Paragraph A of Part I of the First Schedule applies, or in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) and, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,— 43 of 1961.

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) (that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(*b*) the income-tax chargeable shall be computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC, as if the net agricultural income as so increased were the total income;

(*iii*) the amount of income-tax determined as per sub-clause (*i*) shall be reduced by the amount of income-tax determined as per sub-clause (*ii*) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted.

(*3*) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of

the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed as per the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, or in case of co-operative society resident in India, whose income is chargeable to tax under section 115BAD or 115BAE of the Income-tax Act:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax;

(*b*) in the case of every individual or association of persons, except in a case of an association of persons consisting of only companies as its members or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*iv*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*v*) having a total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in sub-clauses (*iii*) and (*iv*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.;

(*c*) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such income-tax, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

(*d*) in the case of every co-operative society except a co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*e*) in the case of every firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*g*) in the case of every company, other than a domestic company,—

(*i*) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*a*) and (*b*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (*c*) above, having total income chargeable to tax under section 115JC of the Income-tax Act exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of a co-operative society mentioned in (*d*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*ii*) ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*e*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (*i*) of sub-section (*1*) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in respect of income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such income-tax:

Provided also that in case where the provisions of sub-section (*1A*) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in case of an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (*1A*) of section 115BAC, the rate of surcharge on the income-tax shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having total income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India, whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in the case of a specified fund, referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, whose income includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the income-tax computed on that part of income shall not be increased by any surcharge.

(*4*) In cases in which tax has to be charged and paid under sub-section (*2A*) of section 92CE or section 115QA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

(*5*) In cases in which tax has to be deducted under sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(*6*) In cases in which tax has to be deducted under sections 192A, 194, 194C, 194DA, 194E, 194EE, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194K, 194M, 194N, 194-O, 194Q, 194R, 194S, 194T, 196A, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident except in case of deduction on income by way of dividend under section 196D of the Income-tax Act, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every individual or Hindu undivided family or association of persons except in case of association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, in case of deduction on income by way of dividend under section 196D of the Act, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*c*) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*d*) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*e*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*f*) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(*7*) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(*8*) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of an association of persons, being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(*c*) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees;

(*d*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(*e*) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees.

(*9*) Subject to the provisions of sub-section (*10*), in cases in which income-tax has to be charged under sub-section (*4*) of section 172 or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed as per the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, or in case of a co-operative society resident in India whose income is chargeable to tax under section 115BAD or 115BAE of the Income-tax Act:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income exceeds five crore rupees;

(*b*) in the case of every individual or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income [excluding the income by way of dividend and income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds five crore rupees;

(*v*) at the rate of fifteen per cent. of such "advance tax", where the total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but is not covered in sub-clauses (*iii*) and (*iv*):

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed fifteen per cent.;

(*c*) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees;

(*d*) in the case of every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(*e*) in the case of every firm or local authority at the rate of twelve per cent. of such "advance tax", where the total income exceeds one crore rupees;

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(*g*) in the case of every company, other than a domestic company,—

(*i*) at the rate of two per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*a*) and (*b*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (*c*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees, but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of a co-operative society mentioned in (*d*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) one crore rupees, but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*ii*) ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*e*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (*i*) of sub-section (*1*) of section 115BBE of the Income-tax Act, the "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such "advance tax":

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in respect of income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such "advance tax";

(*ii*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such "advance tax";

(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such "advance tax"; and

(*iv*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such "advance tax":

Provided also that in case where the provisions of sub-section (*1A*) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the "advance tax" in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in case an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (*1A*) of section 115BAC, the rate of surcharge on the "advance tax" shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act having total income exceeding,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the "advance tax" computed as per the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in the case of a specified fund, referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, whose income includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the advance tax computed on that part of income shall not be increased by any surcharge.

(*10*) In cases to which Paragraph A of Part III of the First Schedule applies, or in cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax

under sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax, only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(*b*) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if the net agricultural income were the total income;

(*iii*) the amount of income-tax or "advance tax" determined as per sub-clause (*i*) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined as per sub-clause (*ii*) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "four lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided in this section.

(*11*) The amount of income-tax as specified in sub-sections (*1*) to (*3*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*12*) The amount of income-tax as specified in sub-sections (*4*) to (*10*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (*5*), (*6*), (*7*) and (*8*), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India:

Provided further that nothing contained in this sub-section shall apply in respect of income-tax as specified in sub-section (*9*), calculated on income, referred to in clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, of specified fund referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act.

(*13*) For the purposes of this section and the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st April, 2025, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(*b*) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(*c*) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed as per the rules contained in Part IV of the First Schedule;

(*d*) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 2.

3. In section 2 of the Income-tax Act,—

(*a*) in clause (*14*), with effect from the 1st April, 2026,—

(*i*) for sub-clause (*b*), the following sub-clause shall be substituted, namely:—

"(*b*) any securities held by—

(*i*) a Foreign Institutional investor which has invested in such securities in accordance with the regulations made under the Securities and Exchange Board of India Act, 1992; or 15 of 1992.

(*ii*) an investment fund specified in clause (*a*) of *Explanation* 1 to section 115UB which has invested such securities in accordance with the provisions of the regulations made under the Securities and Exchange Board of India Act, 1992 or under the International Financial Services Centres Authority Act, 2019;"; 15 of 1992. 50 of 2019.

(*ii*) in sub-clause (*c*), the words "on account of the applicability of the fourth and fifth provisos thereof" shall be omitted;

(*b*) in clause (*22*),—

(*i*) in the long line, after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

'(*iia*) any advance or loan between two group entities, where,—

(*A*) one of the group entity is a "Finance Company" or a "Finance Unit"; and

(*B*) the parent entity or principal entity of such group is listed on stock exchange in a country or territory outside India other than the country or territory outside India as may be specified by the Board in this behalf;';

(*ii*) in *Explanation* 3, after clause (*b*), the following clauses shall be inserted, namely:—

'(*c*) "Finance Company" and "Finance Unit" shall have the same meaning as assigned respectively to them in clauses (*e*) and (*f*) of sub-regulation (*1*) of regulation 2 of the International Financial Services Centres Authority (Finance Company) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019:

50 of 2019.

Provided that such Finance Company or Finance Unit, is set up as a global or regional corporate treasury centre for undertaking treasury activities or treasury services as per the relevant regulations made by the International Financial Services Centres Authority established under section 4 of the said Act;

(*d*) "group entity", "parent entity" and "principal entity" shall be such entities which satisfy such conditions as prescribed in this behalf.';

(*c*) in clause (*47A*), after sub-clause (*c*) and before the proviso, the following sub-clause shall be inserted with effect from the 1st April, 2026, namely:—

"(*d*) any crypto-asset being a digital representation of value that relies on a cryptographically secured distributed ledger or a similar technology to validate and secure transactions, whether or not such asset is included in sub-clause (*a*) or sub-clause (*b*) or sub-clause (*c*):".

Amendment of section 9.

4. In section 9 of the Income-tax Act, in sub-section (*1*), with effect from the 1st April, 2026,—

(*a*) in clause (*i*), in the *Explanation* 2A, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that the transactions or activities which are confined to the purchase of goods in India for the purpose of export shall not constitute significant economic presence in India:";

(*b*) in the second proviso, for the words "Provided further", the words "Provided also" shall be substituted.

Amendment of section 9A.

5. In section 9A of the Income-tax Act,—

(*a*) in sub-section (*3*), in clause (*c*),—

(*i*) the words "or indirectly" shall be omitted;

(*ii*) after the words "the corpus of the fund", the words "as on the first day of April and the first day of October of the previous year" shall be inserted;

(*iii*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where the said aggregate participation or investment in the fund exceeds five per cent. on the first day of April or the first day of October of the previous year, the condition mentioned in this clause shall be deemed to be satisfied, if it is satisfied within four months of the first day of April or the first day of October of such previous year, as the case may be;";

(*b*) in sub-section (*8A*), for the figures "2024", the figures "2030" shall be substituted.

Amendment of section 10.

6. In section 10 of the Income-tax Act,—

(*a*) in clause (*4D*), in the *Explanation*,—

(*i*) in clause (*aa*), for the figures "2025", the figures "2030" shall be substituted;

(*ii*) in clause (*c*),—

(*A*) in sub-clause (*i*), in item (*I*), for sub-item (*b*), the following sub-item shall be substituted, namely:—

"(*b*) which has been granted a certificate as a retail scheme or an Exchange Traded Fund and satisfies the conditions laid down for such schemes or funds under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the International Financial Services Centres Authority Act, 2019.";

50 of 2019.

(*B*) in sub-clause (*ii*), in item (*I*), for the figures "2025", the figures "2030" shall be substituted;

(*b*) in clause (*4E*), with effect from the 1st April, 2026,—

(*i*) in sub-clause (*ii*), after the words "offshore derivative instruments", the words "or over-the-counter derivatives" shall be inserted;

(*ii*) in the long line, after the word, figures and letters "section 80LA", the words "or any Foreign Portfolio Investor being a unit of an International Financial Services Centre" shall be inserted;

(*iii*) the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of this clause, "Foreign Portfolio Investor" means a person registered under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019 made under the Securities and Exchange Board of India Act, 1992;';

15 of 1992.

(*c*) in clause (*4F*), for the figures "2025", the figures "2030" shall be substituted;

(*d*) in clause (*4H*),—

(*i*) in the opening portion,—

(*A*) for the word "aircraft" at both the places where it occurs, the words "aircraft or a ship" shall be substituted;

(*B*) for the figures "2026", the figures "2030" shall be substituted;

(*ii*) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

'*Explanation*.—For the purposes of this clause,—

(*a*) "aircraft" means an aircraft or a helicopter, or an engine of an aircraft or a helicopter, or any part thereof;

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(*b*) "ship" means a ship or an ocean vessel, engine of a ship or ocean vessel, or any part thereof;';

(*e*) in clause (*10D*), for the eighth proviso, the following proviso shall be substituted, namely:—

'Provided also that the provisions of the fourth, fifth, sixth and seventh provisos shall not apply to any sum received—

(*a*) on the death of a person; or

(*b*) under a life insurance policy issued by the International Financial Services Centre insurance office, including the sum allocated by way of bonus on such policy.

Explanation.—For the purposes of this proviso, "International Financial Services Centre insurance office" shall have the same meaning as assigned to it in clause (*k*) of sub-regulation (*1*) of regulation 3 of the International Financial Services Centres Authority (Insurance Intermediary) Regulations, 2021, made under the International Financial Services Centres Authority Act, 2019:';

50 of 2019.

(*f*) after clause (*12B*), the following clause shall be inserted with effect from the 1st April, 2026, namely:—

"(*12BA*) any payment from the National Pension System Trust to an assessee, being the parent or guardian of a minor, under the pension scheme referred to in section 80CCD, on partial withdrawal made out of the account of the minor, as per the terms and conditions, specified under the Pension Fund Regulatory and Development Authority Act, 2013 and the regulations made thereunder, to the extent it does not exceed twenty-five per cent. of the amount of contributions made by him;";

23 of 2013.

(*g*) in clause (*23FE*),—

(*i*) in the opening portion, after the words "long-term capital gains", the brackets, words, figures and letters "(whether or not such capital gains are deemed as short-term capital gains under section 50AA)" shall be inserted;

(*ii*) in sub-clause (*i*), for the figures "2025", the figures "2030" shall be substituted;

(*h*) in clause (*34B*),—

(*i*) for the word "aircraft" at both the places where it occurs, the words "aircraft or a ship" shall be substituted;

(*ii*) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

'*Explanation*.—For the purposes of this clause,—

(*a*) "aircraft" means an aircraft or a helicopter, or an engine of an aircraft or a helicopter, or any part thereof;

(*b*) "International Financial Services Centre" shall have the same meaning as assigned to it in clause (*q*) of section 2 of the Special Economic Zones Act, 2005;

28 of 2005.

(*c*) "ship" means a ship or an ocean vessel, engine of a ship or ocean vessel, or any part thereof;';

(*i*) in clause (*50*), after the long line and before *Explanation* 1, the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

"Provided that the provisions of this clause shall not apply to any income of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2026.".

Amendment of section 12AB.

7. In section 12AB of the Income-tax Act,—

(*a*) in sub-section (*1*), the following proviso shall be inserted, namely:—

'Provided that where an application is made under sub-clauses (*i*) to (*v*) of the said clause, and the total income of such trust or institution, without giving effect to the provisions of sections 11 and 12, does not exceed rupees five crores during each of the two previous years, preceding the previous year in which such application is made, the provisions of this sub-section shall have effect as if for the words "five years", the words "ten years" had been substituted.';

(*b*) in sub-section (*4*), in the *Explanation*, in clause (*g*), the words "is not complete or it" shall be omitted.

Amendment of section 13.

8. In section 13 of the Income-tax Act, in sub-section (*3*),—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) any person whose total contribution to the trust or institution, during the relevant previous year exceeds one lakh rupees, or, in aggregate up to the end of the relevant previous year exceeds ten lakh rupees, as the case may be;";

(*ii*) in clause (*d*), the word "person," shall be omitted;

(*iii*) in clause (*e*), the brackets and letter "(*b*)," shall be omitted.

Amendment of section 17.

9. In section 17 of the Income-tax Act, in clause (*2*), with effect from the 1st April, 2026,—

(*a*) in sub-clause (*iii*), in paragraph (*c*), for the words "fifty thousand rupees", the words "such amount as may be prescribed" shall be substituted;

(*b*) in the proviso occurring after sub-clause (*viii*), in clause (*vi*), in the long line, in clause (*B*), for the words "two lakh rupees", the words "such amount as may be prescribed" shall be substituted.

Amendment of section 23.

10. In section 23 of the Income-tax Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The annual value of the property consisting of a house or any part thereof shall be taken as *nil*, if the owner occupies it for his own residence or cannot actually occupy it due to any reason.".

Insertion of new section 44BBD.

11. After section 44BBC of the Income-tax Act, the following section shall be inserted, with effect from the 1st April, 2026, namely:—

Special provision for computing profits and gains of non-residents engaged in business of providing services or technology for setting up an electronics manufacturing facility or in connection with manufacturing or producing electronic goods, article or thing in India.

'44BBD. (*1*) Notwithstanding anything to the contrary contained in sections 28 to 43A, where an assessee, being a non-resident, engaged in the business of providing services or technology in India, for the purposes of setting up an electronics manufacturing facility or in connection with manufacturing or producing electronic goods, article or thing in India—

(*a*) to a resident company which is establishing or operating electronics manufacturing facility or a connected facility for manufacturing or producing electronic goods, article or thing in India, under a scheme notified by the Central Government in the Ministry of Electronics and Information Technology; and

(*b*) the resident company satisfies the conditions prescribed in this behalf,

a sum equal to twenty-five per cent. of the aggregate of the amounts specified in sub-section (*2*) shall be deemed to be the profits and gains of such business of the non-resident assessee chargeable to tax under the head "Profits and gains of business or profession".

(*2*) The amounts referred to in sub-section (*1*) shall be the following:—

(*a*) the amount paid or payable to the non-resident assessee or to any person on his behalf on account of providing services or technology; and

(*b*) the amount received or deemed to be received by the non-resident assessee or on behalf of non-resident assessee on account of providing services or technology:

Provided that the provisions of section 44DA or section 115A shall not apply in respect of the amounts referred to in this sub-section.

(*3*) Notwithstanding anything in sub-section (*2*) of section 32 and sub-section (*1*) of section 72, where a non-resident assessee declares profits and gains of business for any previous year under sub-section (*1*), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.'.

Amendment of section 45.

12. In section 45 of the Income-tax Act, in sub-section (*1B*), the words "on account of the applicability of the fourth and fifth provisos thereof" shall be omitted with effect from the 1st April, 2026.

Amendment of section 47.

13. In section 47 of the Income-tax Act, in clause (*viiad*), in the *Explanation*,—

(*i*) for clause (*c*), the following clause shall be substituted with effect from the 1st April, 2026, namely:—

'(*c*) "resultant fund" means a fund established or incorporated in India in the form of a trust or a company or a limited liability partnership, which is located in an International Financial Services Centre as referred to in sub-section (*1A*) of section 80LA, and has been granted a certificate of registration as a Category I or Category II or Category III Alternative Investment Fund or a certificate as a retail scheme or as an Exchange Traded Fund, and is regulated under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 made under the Securities and Exchange Board of India Act, 1992 or regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019;

15 of 1992.

50 of 2019.

(*ii*) in clause (*b*), for the figures "2025", the figures "2030" shall be substituted.

Amendment of section 72A.

14. In section 72A of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) after sub-section (*6A*), the following sub-section shall be inserted, namely:—

"(*6B*) Where any amalgamation or business reorganisation, as the case may be, is effected on or after the 1st April, 2025, any loss forming part of the accumulated loss of the predecessor entity under sub-section (*1*), (*6*) or (*6A*), being—

(*a*) the amalgamating company; or

(*b*) the firm or proprietary concern; or

(*c*) the private company or unlisted public company,

as the case may be, which is deemed to be the loss of the successor entity, being—

(*i*) the amalgamated company; or

(*ii*) the successor company; or

(*iii*) the successor limited liability partnership,

as the case may be, shall be carried forward in the hands of the successor entity for not more than eight assessment years immediately succeeding the assessment year for which such loss was first computed for original predecessor entity.";

(*ii*) in sub-section (*7*), after clause (*aa*), the following clause shall be inserted, namely:—

'(*ab*) "original predecessor entity" means predecessor entity in respect of the first amalgamation under sub-section (*1*) or first business reorganisation under sub-section (*6*) or (*6A*);'.

Amendment of section 72AA.

15. In section 72AA of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) the following proviso shall be inserted, namely:—

"Provided that where any scheme of such amalgamation is brought into force on or after the 1st April, 2025, any loss forming part of the accumulated loss of the predecessor entity, being—

(*a*) the banking company or companies; or

(*b*) the amalgamating corresponding new bank or banks; or

(*c*) the amalgamating Government company or companies,

as the case may be, which is deemed to be the loss of the successor entity, being—

(*i*) the banking institution or company; or

(*ii*) the amalgamated corresponding new bank or banks; or

(*iii*) the amalgamated Government company or companies,

as the case may be, shall be carried forward in the hands of the successor entity for not more than eight assessment years immediately succeeding the assessment year for which such loss was first computed for original predecessor entity.";

(*ii*) in the *Explanation*, after clause (*vii*), the following clause shall be inserted, namely:—

'(*viii*) "original predecessor entity" means predecessor entity in respect of the first amalgamation.'.

Amendment of section 80CCA.

16. In section 80CCA of the Income-tax Act, in sub-section (*2*), after the first proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 29th August, 2024, namely:—

"Provided further that the amount referred to in clause (*a*) which is withdrawn on or after the 29th August, 2024, shall not be charged to tax in the case of an assessee, being an individual.".

Amendment of section 80CCD.

17. In section 80CCD of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) in sub-section (*1B*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the deduction under this sub-section shall also be allowed, where any payment or deposit is made to the account of a minor under the pension scheme referred to in the said sub-section, by the assessee, being the parent or guardian of such minor, subject to the condition that the aggregate amount of deduction under this sub-section shall not exceed fifty thousand rupees.";

(*b*) in sub-section (*3*),—

(*i*) in the opening portion, for the words "in his account", the words "or a minor, in his account or the account of a minor, as the case may be," shall be substituted;

(*ii*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the amount received by a person, being the parent or guardian or nominee of a minor, on account of closure of the pension scheme referred to in sub-section (*1B*) due to the death of the minor, shall not be deemed to be the income of such person.";

(*c*) in sub-section (*4*), in the opening portion, after the words "Where any amount paid or deposited by the assessee", the words "in his account or the account of a minor" shall be inserted.

Amendment of section 80-IAC.

18. In section 80-IAC of the Income-tax Act, in the *Explanation*, in clause (*ii*), in sub-clause (*a*), for the figures "2025", the figures "2030" shall be substituted.

Amendment of section 80LA.

19. In section 80LA of the Income-tax Act, in sub-section (*2*), in clause (*d*), for the figures "2025", the figures "2030" shall be substituted.

Amendment of section 87A.

20. In section 87A of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) in the proviso,—

(*i*) in clause (*a*),—

(*I*) for the words "seven hundred thousand rupees", the words "twelve hundred thousand rupees" shall be substituted;

(*II*) for the words "twenty-five thousand rupees", the words "sixty thousand rupees" shall be substituted;

(*ii*) in clause (*b*), for the words "seven hundred thousand rupees" at both the places where they occur, the words "twelve hundred thousand rupees" shall be substituted;

(*b*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the deduction under the first proviso, shall not exceed the amount of income-tax payable as per the rates provided in sub-section (*1A*) of section 115BAC.".

Amendment of section 92CA.

21. In section 92CA of the Income-tax Act,—

(*a*) with effect from the 1st April, 2026,—

(*i*) in sub-section (*1*), the following provisos shall be inserted, namely:—

"Provided that no reference for computation of the arm's length price in relation to an international transaction or a specified domestic transaction shall be made, if the Transfer Pricing Officer has declared that option exercised by the assessee in sub-section (*3B*) in relation to such transaction is valid for such previous year:

Provided further that if any reference for an international transaction or a specified domestic transaction, in respect of a previous year, for which the option is declared valid under sub-section (*3B*) is made before or after such declaration by the Transfer Pricing Officer, the provisions of this sub-section shall have the effect as if no reference is made for such transaction.";

(*ii*) after sub-section (*3A*), the following sub-section shall be inserted, namely:—

"(*3B*) The arm's length price, being determined in relation to the international transaction or the specified domestic transaction under sub-section (*3*) for any previous year shall apply to similar international transaction or specified domestic transaction for the two consecutive previous years immediately following such previous year, on fulfilment of the following conditions, namely:—

(*a*) the assesee exercises an option or options to the above effect for the said two consecutive previous years;

(*b*) such option or options are exercised in such form, manner and within such period as prescribed; and

(*c*) the Transfer Pricing Officer shall, within one month from the end of the month in which such option or options are exercised, by an order in writing, declare that such option or options are valid subject to the conditions, as prescribed:

Provided that the provisions of this sub-section shall not apply to any proceedings under Chapter XIV-B.";

(*iii*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*4A*) Notwithstanding anything contained in sub-section (*4*), where the Transfer Pricing Officer has declared an option exercised by the assessee as valid option under sub-section (*3B*), he shall examine and determine the arm's length price in relation to such similar transaction for two consecutive previous years immediately following such previous year, in the order referred to in sub-section (*3*) and on receipt of such order, the Assessing Officer shall proceed to recompute the total income of the assessee for the said two consecutive previous years as per the provisions of sub-section (*21*) of section 155.";

(*b*) in sub-section (*9*), the proviso shall be omitted;

(*c*) after sub-section (*10*), the following sub-sections shall be inserted with effect from the 1st April, 2026, namely:—

"(*11*) If any difficulty arises in giving effect to the provisions of sub-sections (*3B*) and (*4A*), the Board may, with the previous approval of the Central Government, issue guidelines for the purpose of removing such difficulty:

Provided that no such guideline shall be made after the expiration of two years from the 1st April, 2026.

(*12*) Every guideline issued by the Board under sub-section (*11*) shall be laid before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both houses agree in making any modification in such guideline or both Houses agree that the guideline, should not be issued, the guideline shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that guideline.".

Amendment of section 112A.

22. In section 112A of the Income-tax Act, in the *Explanation*, in clause (*a*), with effect from the 1st April, 2026,—

(*a*) in the opening portion, the words "on account of the applicability of the fourth and fifth provisos thereof" shall be omitted;

(*b*) in the second proviso, the words "on account of the applicability of the fourth and fifth provisos thereof" shall be omitted.

Amendment of section 113.

23. In section 113 of the Income-tax Act, after the word "total", the word "undisclosed" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of September, 2024.

Amendment of section 115AD.

24. In section 115AD of the Income-tax Act, in sub-section (*1*), in clause (*iii*), in the long line, for the words "ten per cent.", the words "twelve and one-half per cent." shall be substituted with effect from the 1st April, 2026.

Amendment of section 115BAC.

25. In section 115BAC of the Income-tax Act, in sub-section (*1A*), with effect from the 1st April, 2026,—

(*a*) in clause (*ii*), the words "or after" shall be omitted;

(*b*) after clause (*ii*), the following clause shall be inserted, namely:—

"(*iii*) for any previous year relevant to the assessment year beginning on or after the 1st April, 2026, shall be computed at the rate of tax given in the following Table, namely:—

Table

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs. 4,00,000	*Nil*
2.	From Rs. 4,00,001 to Rs. 8,00,000	5 per cent.
3.	From Rs. 8,00,001 to Rs. 12,00,000	10 per cent.
4.	From Rs. 12,00,001 to Rs. 16,00,000	15 per cent.
5.	From Rs. 16,00,001 to Rs. 20,00,000	20 per cent.
6.	From Rs. 20,00,001 to Rs. 24,00,000	25 per cent.
7.	Above Rs. 24,00,000	30 per cent.".

Amendment of section 115UA.

26. In section 115UA of the Income-tax Act, in sub-section (*2*), for the words, figures and letter "section 111A and section 112", the words, figures and letters "sections 111A, 112 and 112A" shall be substituted with effect from the 1st April, 2026.

Amendment of section 115V.

27. In section 115V of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) in clauses (*a*), (*b*), (*f*) and (*h*), for the word "ship", the words "ship or inland vessel, as the case may be," shall be substituted;

(*ii*) after clause (*e*), the following clause shall be inserted, namely:—

'(*ea*) "inland vessel" shall have the same meaning as assigned to it in clause (*q*) of section 3 of the Inland Vessels Act, 2021;'. 24 of 2021.

Amendment of section 115VB.

28. In section 115VB of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) after the words "any ship", the words "or inland vessel, as the case may be," shall be inserted;

(*b*) after the words "the ship", the words "or inland vessel, as the case may be," shall be inserted;

(*c*) in the proviso, after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 115VD.

29. In section 115VD of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) after the words "Chapter, a ship", the words "or inland vessel, as the case may be," shall be inserted;

(*ii*) in clause (*a*), after the words "or vessel", the words ", or inland vessel, as the case may be," shall be inserted;

(*iii*) in clause (*b*), after the words and figures "section 407 of the Merchant Shipping Act, 1958", the words and figures "or an inland vessel registered under the Inland Vessels Act, 2021, as the case may be," shall be inserted; 44 of 1958. 24 of 2021.

(*iv*) in clause (*c*), after the words "such ship", the words "or inland vessel, as the case may be," shall be inserted;

(*v*) after the long line, in clause (*i*), after the words "or vessel", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 115VG.

30. In section 115VG of the Income-tax Act, in sub-section (*4*), after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted with effect from the 1st April, 2026.

Amendment of section 115V-I.

31. In section 115V-I of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) in sub-section (*2*), in clause (*ii*),—

(*i*) for the words "other ship-related activities", the words "other ship-related or inland vessel related activities, as the case may be," shall be substituted;

(*ii*) in sub-clause (*A*), in the *Explanation*, in clause (*a*), after the words "more ships", the words "or inland vessels, as the case may be," shall be inserted;

(*b*) in sub-section (*6*), after the words "any ship", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 115VK.

32. In section 115VK of the Income-tax Act, in sub-section (*2*), after the words "being ships", the words "or inland vessels, as the case may be" shall be inserted with effect from the 1st April, 2026.

Amendment of section 115VP.

33. In section 115VP of the Income-tax Act, after sub-section (*4*), the following proviso shall be inserted, namely:—

"Provided that for an application received under sub-section (*1*) on or after the 1st April, 2025, order under sub-section (*3*) shall be passed before the expiry of three months from the end of the quarter in which such application was received.".

Amendment of section 115VT.

34. In section 115VT of the Income-tax Act, with effect from the 1st April, 2026,—

(*i*) in sub-section (*3*), after the words "new ship" at both the places where they occur, the words "or new inland vessel, as the case may be" shall be inserted;

(*ii*) in sub-section (*4*), in clause (*c*), for the words, brackets, letter and figure "as specified in clause (*a*) of sub-section (*3*), but such ship", the words, brackets, letter and figure "or new inland vessel, as the case may be, as specified in clause (*a*) of sub-section (*3*), but such ship or inland vessel, as the case may be," shall be substituted;

(*iii*) in the *Explanation*, for the words 'section, "new ship" includes', the words 'section, "new ship or new inland vessel", as the case may be, includes' shall be substituted.

Amendment of section 115VV.

35. In section 115VV of the Income-tax Act, with effect from the 1st April, 2026,—

(*a*) in sub-section (*4*), for the words "chartered in", the words "or inland vessels, as the case may be, chartered in" shall be substituted;

(*b*) in the *Explanation*, after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 115VX.

36. In section 115VX of the Income-tax Act, in sub-section (*1*), with effect from the 1st April, 2026,—

(*i*) in clause (*a*), after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted;

(*ii*) in clause (*b*), after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

"(*iii*) in case of inland vessel registered in India, a certificate issued under the Inland Vessels Act, 2021.".

24 of 2021.

Amendment of section 115VZA.

37. In section 115VZA of the Income-tax Act, in sub-section (*2*), with effect from the 1st April, 2026,—

(*a*) after the words "a ship", the words "or inland vessel, as the case may be," shall be inserted;

(*b*) after the words "such ship", the words "or inland vessel, as the case may be," shall be inserted.

Amendment of section 132.

38. In section 132 of the Income-tax Act,—

(*a*) in sub-section (*8*), for the words "thirty days from the date of the order of assessment or reassessment or recomputation", the words "one month from the end of the quarter in which the order of assessment or reassessment or recomputation is made" shall be substituted;

(*b*) in *Explanation* 1, in the opening portion, for the word "authorisation", the word "authorisations" shall be substituted.

Amendment of section 132B.

39. In section 132B of the Income-tax Act, in the *Explanation* 1, in clause (*ii*), for the words, figures and letters "*Explanation* 2 to section 158BE", the words, figures and letter "*Explanation* to section 158B" shall be substituted.

Amendment of section 139.

40. In section 139 of the Income-tax Act, in sub-section (*8A*),—

(*a*) for the words "twenty-four months", the words "forty-eight months" shall be substituted;

(*b*) after the third proviso, the following provisos shall be inserted, namely:—

"Provided also that no updated return shall be furnished by any person where any notice to show-cause under section 148A has been issued in his case after thirty-six months from the end of the relevant assessment year:

Provided also that the fourth proviso shall not apply where an order is passed under sub-section (*3*) of section 148A determining that it is not a fit case to issue notice under section 148:".

Amendment of section 140B.

41. In section 140B of the Income-tax Act, in sub-section (*3*), after clause (*ii*), the following clauses shall be inserted, namely:—

"(*iii*) sixty per cent. of aggregate of tax and interest payable, as determined in sub-section (*1*) or sub-section (*2*), as the case may be, if such return is furnished after the expiry of twenty-four months from the end of the relevant assessment year but before completion of the period of thirty-six months from the end of the relevant assessment year; or

(*iv*) seventy per cent. of aggregate of tax and interest payable, as determined in sub-section (*1*) or sub-section (*2*), as the case may be, if such return is furnished after the expiry of thirty-six months from the end of the relevant assessment year but before completion of the period of forty-eight months from the end of the relevant assessment year.".

Amendment of section 143.

42. In section 143 of the Income-tax Act, in sub-section (*1*), in clause (*a*), after sub-clause (*ii*), the following sub-clause shall be inserted with effect from the 1st day of April, 2025, namely:—

"(*iia*) any such inconsistency in the return, with respect to the information in the return of any preceding previous year, as may be prescribed;".

Amendment of section 144BA.

43. In section 144BA of the Income-tax Act, in the *Explanation*, for clause (*ii*), the following clause shall be substituted, namely:—

"(*ii*) the period commencing on the date on which stay on the proceeding of the Approving Panel was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the Approving Panel:".

Amendment of section 144C.

44. In section 144C of the Income-tax Act, in sub-section (*14C*), the proviso shall be omitted.

Amendment of section 153.

45. In section 153 of the Income-tax Act, in *Explanation* 1, for clause (*ii*), the following clause shall be substituted, namely:—

"(*ii*) the period commencing on the date on which stay on the assessment proceeding was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or".

Amendment of section 153B.

46. In section 153B of the Income-tax Act, in the *Explanation*, for clause (*i*), the following clause shall be substituted, namely:—

"(*i*) the period commencing on the date on which stay on the assessment proceeding was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or".

Amendment of section 155.

47. In section 155 of the Income-tax Act, after sub-section (*20*), the following sub-section shall be inserted with effect from the 1st April, 2026, namely:—

"(*21*) Where the arm's length price is determined in relation to an international transaction or a specified domestic transaction under sub-section (*3*) of section 92CA for any previous year and the Transfer Pricing Officer has declared that an option exercised by the assessee is valid under sub-section (*3B*) of the said section in respect of such transaction for two consecutive previous years immediately following such previous year, the Assessing Officer shall proceed to recompute the total income of the assessee for the said two consecutive previous years, by amending the order of assessment or any intimation or deemed intimation under sub-section (*1*) of section 143, as the case may be,—

(*a*) in conformity with the arm's length price so determined by the Transfer Pricing Officer under sub-section (*4A*) of the said section in respect of such transaction; and

(*b*) taking into account the directions issued under sub-section (*5*) of section 144C, if any, for such previous year,

within three months from the end of the month in which the assessment is completed in the case of the assessee for such previous year, and the first and second provisos to sub-section (*4*) of section 92C shall apply thereto:

Provided that where the order of assessment or any intimation or deemed intimation under sub-section (*1*) of section 143, for the said two consecutive previous years is not made within the said three months, such recomputation shall be made within three months from the end of the month in which such order of assessment or any intimation or deemed intimation under sub-section (*1*) of section 143, as the case may be, is made.".

Amendment of section 158B.

48. In section 158B of the Income-tax Act, in clause (*b*), after the words "money, bullion, jewellery" at both the places where they occur, the words ", virtual digital asset" shall be inserted and shall be deemed to have been inserted with effect from the 1st February, 2025.

Amendment of section 158BA.

49. In section 158BA of the Income-tax Act, with effect from the 1st day of September, 2024,—

(*a*) in the marginal heading, for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*b*) in sub-section (*1*), for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*c*) in sub-section (*4*), for the word "pending", the words "required to be made" shall be substituted and shall be deemed to have been substituted;

(*d*) in sub-section (*5*), for the words "the assessment or reassessment relating to any assessment year", the words "the assessment or reassessment or recomputation or reference or order relating to any assessment year" shall be substituted and shall be deemed to have been substituted;

(*e*) in sub-section (*7*), for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted.

Amendment of section 158BB.

50. In section 158BB of the Income-tax Act, with effect from the 1st day of September, 2024,—

(*A*) in the marginal heading, for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*B*) for sub-section (*1*), the following sub-sections shall be substituted and shall be deemed to have been substituted, namely:—

"(*1*) The total undisclosed income referred to in sub-section (*1*) of section 158BA of the block period shall be the aggregate of the following, namely:—

(*a*) undisclosed income declared in the return furnished under section 158BC;

(*b*) undisclosed income determined by the Assessing Officer under sub-section (*2*).

(*1A*) The following income shall not be included in the total undisclosed income of the block period, namely:—

(*a*) the total income determined under sub-section (*1*) of section 143 or assessed under section 143 or section 144 or section 147 or section 153A or section 153C or assessed earlier under clause (*c*) of sub-section (*1*) of section 158BC or sub-section (*4*) of section 245D, prior to the date of initiation of the search or the date of requisition, in respect of any of the previous year comprising the block period;

(*b*) the total income declared in the return of income filed under section 139 or in response to a notice under sub-section (*1*) of section 142, prior to the date of initiation of the search or the date of requisition, in respect of any of the previous year comprising the block period, and not covered under clause (*a*);

(*c*) the income computed by the assessee, in respect of—

(*i*) a previous year, where such previous year has ended and the due date for furnishing the return for such year has not expired prior to the date of initiation of the search or the date of requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course before the date of initiation of search or the date of requisition;

(*ii*) the period commencing from the 1st day of April of the previous year in which the search is initiated or requisition is made and ending on the day immediately preceding the date of initiation of search or requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the day immediately preceding the date of initiation of search or the date of requisition;

(*iii*) the period commencing from the date of initiation of the search or the date of requisition and ending on the date of the execution of the last of the authorisations for search or requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations:

Provided that where the Assessing Officer is of the opinion that any part of the income as computed by the assessee under this clause is undisclosed, he may recompute such income;

(*d*) the total income referred to in sub-section (*5*) of section 115A or section 115G or sub-section (*1*) of section 194P.";

(*C*) in sub-section (*2*), the words, brackets, figures and letters "forming part of the total income referred to in sub-section (*1*) of section 158BA," shall be omitted and shall be deemed to have been omitted;

(*D*) for sub-section (*3*), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—

"(*3*) Where any income required to be determined as a result of search or requisition of books of account or other documents and any other material or information as are either available with the Assessing Officer or come to his notice during the course of proceedings under this Chapter, or determined on the basis of entries relating to such income or transactions as recorded in books of account and other documents maintained in the normal course on or before the date of the execution of the last of the authorisations, relates to any international transaction or specified domestic transaction referred to in section 92CA, pertaining to the period beginning from the 1st day of April of the previous year in which last of the authorisations was executed and ending with the date on which last of the authorisations was executed, such income shall not be considered for the purposes of determining the total undisclosed income of the block period and such income shall be considered in the assessment made under the other provisions of this Act.";

(*E*) for sub-section (*5*), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—

"(*5*) The tax referred to in sub-section (*7*) of section 158BA shall be charged on the total undisclosed income determined in the manner specified in sub-section (*1*).";

(*F*) sub-section (*6*) shall be omitted and shall be deemed to have been omitted.

Amendment of section 158BC.

51. In section 158BC of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of September, 2024,—

(*A*) in clause (*a*),—

(*i*) the words "total income, including the" shall be omitted and shall be deemed to have been omitted;

(*ii*) after the fourth proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

"Provided also that the time allowed for furnishing a return under this clause may be extended by a further period of thirty days, where—

(*i*) in respect of a previous year immediately preceding the previous year in which the search is initiated or requisition is made, the due date for furnishing the return has not expired prior to the date of initiation of such search or requisition;

(*ii*) the assessee was liable for audit under section 44AB for such previous year;

(*iii*) the accounts (maintained in normal course) of such previous year have not been audited on the date of issuance of such notice; and

(*iv*) the assessee requests in writing for extension of time for furnishing such return to get such accounts audited;";

(*B*) in clause (*b*), for the words "total income including the undisclosed income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*C*) in clause (*c*),—

(*i*) for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*ii*) second proviso shall be omitted and shall be deemed to have been omitted.

Substitution of new section for section 158BD.

52. For section 158BD of the Income-tax Act, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of September, 2024,—

Undisclosed income of any other person.

'158BD. Where the Assessing Officer is satisfied that any undisclosed income belongs to or pertains to or relates to any person (herein referred to as the "other person"), other than the person (herein referred to as the "specified person" for the purposes of this section) with respect to whom search was initiated under section 132 or requisition was made under section 132A, then any money, bullion, jewellery, virtual digital asset or other valuable article or thing or any books of account or other documents seized or requisitioned or any other material or information relating to the aforesaid undisclosed income shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed under section 158BC against such other person and the provisions of this Chapter shall apply accordingly:

Provided that,—

(*a*) where there is one specified person relevant to such other person, the block period for such other person shall be the same as that for the specified person; and

(*b*) where there is more than one specified persons relevant to such other person, the block period for such other persons shall be the same as that for the specified person in whose case the block period ends on a later date:

Provided further that in case of such other person, for the purposes of abatement under sub-sections (*2*) and (*3*) of section 158BA, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A shall be construed as reference to the date on which such money, bullion, jewellery, virtual digital asset or other valuable article or thing or any books of account or other documents seized or requisitioned or any other material or information relating to the aforesaid undisclosed income were received by the Assessing Officer having jurisdiction over such other person.'.

Amendment of section 158BE.

53. In section 158BE of the Income-tax Act, with effect from the 1st day of September, 2024,—

(*a*) in sub-section (*1*),—

(*i*) for the word "month", the word "quarter" shall be substituted and shall be deemed to have been substituted;

(*ii*) in the proviso, for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*iii*) after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

'Provided further that in a case where in pursuance to fifth proviso to clause (*a*) of sub-section (*1*) of section 158BC, the time allowed under the said clause for furnishing return is extended by a further period of thirty days, the provisions of this sub-section shall have effect, as if for the words "twelve months", the words "thirteen months" had been substituted.';

(*b*) in sub-section (*3*),—

(*i*) for the word "month", the word "quarter" shall be substituted and shall be deemed to have been substituted;

(*ii*) after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—

'Provided further that in a case where in pursuance to fifth proviso to clause (*a*) of sub-section (*1*) of section 158BC, the time allowed under the said clause for furnishing return is extended by a further period of thirty days, the provisions of this sub-section shall have effect, as if for the words "twelve months", the words "thirteen months" had been substituted.';

(*c*) in sub-section (*4*), for clause (*i*), the following clause shall be substituted and shall be deemed to have been substituted, namely:—

"(*i*) the period commencing on the date on which stay on assessment proceedings was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or".

Amendment of section 158BFA.

54. In section 158BFA of the Income-tax Act, with effect from the 1st day of September, 2024,—

(*a*) in sub-section (*1*), for the words "total income including undisclosed income", the words "undisclosed income" shall be substituted and shall be deemed to have been substituted;

(*b*) in sub-section (*4*), for clause (*ii*), the following clause shall be substituted and shall be deemed to have been substituted, namely:—

"(*ii*) the period commencing on the date on which stay on the proceeding under sub-section (*2*) was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner:".

Omission of section 158BI.

55. Section 158BI of the Income-tax Act shall be omitted and shall be deemed to have been omitted with effect from the 1st day of September, 2024.

Amendment of section 193.

56. In section 193 of the Income-tax Act,—

(*a*) after the words "whichever is earlier,", the words "being the amount or the aggregate of amounts exceeding ten thousand rupees during the financial year," shall be inserted;

(*b*) in the proviso, in clause (*v*), in sub-clause (*a*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 194.

57. In section 194 of the Income-tax Act, in the first proviso, in clause (*b*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 194A.

58. In section 194A of the Income-tax Act, in sub-section (*3*),—

(*a*) in clause (*i*),—

(*i*) for the words "forty thousand rupees", wherever they occur, the words "fifty thousand rupees" shall be substituted;

(*ii*) in sub-clause (*d*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted;

(*iii*) in the third proviso,—

(*A*) for the words "forty thousand rupees", the words "fifty thousand rupees" shall be substituted;

(*B*) for the words "fifty thousand rupees", the words "one lakh rupees" shall be substituted;

(*b*) in the proviso occurring after clause (*xi*), in clause (*b*),—

(*i*) for the words "fifty thousand rupees", the words "one lakh rupees" shall be substituted;

(*ii*) for the words "forty thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of section 194B.

59. In section 194B of the Income-tax Act,—

(*a*) for the words "or the aggregate of amounts", the words "in respect of a single transaction" shall be substituted;

(*b*) the words "during the financial year" shall be omitted.

Amendment of section 194BB.

60. In section 194BB of the Income-tax Act,—

(*a*) for the words "or aggregate of amounts", the words "in respect of a single transaction" shall be substituted;

(*b*) the words "during the financial year" shall be omitted.

Amendment of section 194D.

61. In section 194D of the Income-tax Act, in the second proviso, for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194G.

62. In section 194G of the Income-tax Act, in sub-section (*1*), for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194H.

63. In section 194H of the Income-tax Act, in the first proviso, for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194-I.

64. In section 194-I of the Income-tax Act, for the first proviso, the following proviso shall be substituted, namely:—

"Provided that no deduction shall be made under this section, where the income by way of rent credited or paid for a month or part of a month by such person to the account of, or to, the payee, does not exceed fifty thousand rupees:".

Amendment of section 194J.

65. In section 194J of the Income-tax Act, in sub-section (*1*), in the first proviso, in clause (*B*), for the words "thirty thousand rupees" wherever they occur, the words "fifty thousand rupees" shall be substituted.

Amendment of section 194K.

66. In section 194K of the Income-tax Act, in the proviso, in clause (*i*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 194LA.

67. In section 194LA of the Income-tax Act, in the first proviso, for the words "two lakh and fifty thousand rupees", the words "five lakh rupees" shall be substituted.

Amendment of section 194LBC.

68. In section 194LBC of the Income-tax Act, in sub-section (*1*), for the portion beginning with the words "at the rate of" and ending with the words "payee is any other person", the words "at the rate of ten per cent." shall be substituted.

Amendment of section 194Q.

69. In section 194Q of the Income-tax Act, in sub-section (*5*), in clause (*b*), the words, brackets, figures and letters "other than a transaction to which sub-section (*1H*) of section 206C applies" shall be omitted.

Amendment of section 194S.

70. In section 194S of the Income-tax Act, in sub-section (*2*), for the words, figures and letters "sections 203A and 206AB", the word, figures and letter "section 203A" shall be substituted.

Omission of section 206AB.

71. Section 206AB of the Income-tax Act shall be omitted.

Amendment of section 206C.

72. In section 206C of the Income-tax Act,—

(*a*) in sub-section (*1*),—

(*i*) in the Table,—

(*A*) against serial number (*iii*),—

(*I*) in column (2), for the word "Timber", the words and brackets "Timber or any other forest produce (not being tendu leaves)" shall be substituted;

(*II*) in column (3), for the words "two and one-half per cent.", the words "two per cent." shall be substituted;

(*B*) against serial number (*iv*), in column (3), for the words "two and one-half per cent.", the words "two per cent." shall be substituted;

(*C*) serial number (*v*) and the entries relating thereto shall be omitted;

(*ii*) after the proviso, the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of this sub-section, "forest produce" shall have the same meaning as defined in any State Act for the time being in force, or in the Indian Forest Act, 1927.';

16 of 1927.

(*b*) in sub-section (*1G*),—

(*i*) in the first, second and fourth provisos, for the words "seven lakh rupees" wherever they occur, the words "ten lakh rupees" shall be substituted;

(*ii*) for the third proviso, the following proviso shall be substituted, namely:—

"Provided also that the authorised dealer shall not collect the sum if the amount being remitted out is a loan obtained from any financial institution as defined in clause (*b*) of sub-section (*3*) of section 80E, for the purpose of pursuing any education:";

(*c*) in sub-section (*1H*), after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that nothing contained in the provisions of this sub-section shall apply from the 1st day of April, 2025.";

(*d*) in sub-section (*7A*), the following proviso shall be inserted, with effect from the 1st April, 2025, namely:—

"Provided that the provisions of sub-sections (*3*), (*5*) and (*6*) of section 153 and *Explanation* 1 thereof shall, so far as may be, apply to the time limit specified in this sub-section.";

(*e*) in sub-section (*9*), for the words, brackets, figures and letters ", sub-section (*1C*) or sub-section (*1H*)" at both the places where they occur, the words, brackets, figure and letter "or sub-section (*1C*)" shall be substituted;

(*f*) in sub-section (*10A*), for the brackets, figures, letters and word "(*1C*), (*1F*) or (*1H*)", the brackets, figures, letters and word "(*1C*) or (*1F*)" shall be substituted.

Omission of section 206CCA.

73. Section 206CCA of the Income-tax Act shall be omitted.

Amendment of section 246A.

74. In section 246A of the Income-tax Act, in sub-section (*1*),—

(*i*) in clause (*ja*), for the word, brackets, figure and letter, "sub-section (*1A*)", the word, brackets and figure "sub-section (*2*)" shall be substituted;

(*ii*) in clause (*n*), the words "made by a Deputy Commissioner" shall be omitted.

Amendment of section 253.

75. In section 253 of the Income-tax Act, in sub-section (*9*), the proviso shall be omitted.

Amendment of section 255.

76. In section 255 of the Income-tax Act, in sub-section (*8*), the proviso shall be omitted.

Amendment of section 263.

77. In section 263 of the Income-tax Act, in the *Explanation*, occurring after sub-section (*3*), for the words "any period during which any proceeding under this section is stayed by an order or injunction of any court", the words "the period commencing on the date on which stay on any proceeding under this section was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner" shall be substituted.

Amendment of section 264.

78. In section 264 of the Income-tax Act, in sub-section (*6*), in the *Explanation*, for the words "any period during which any proceeding under this section is stayed by an order or injunction of any court", the words "the period commencing on the date on which stay on any proceeding under this section was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner" shall be substituted.

Amendment of section 270AA.

79. In section 270AA of the Income-tax Act, in sub-section (*4*), for the words "one month", the words "three months" shall be substituted.

Amendment of section 271AAB.

80. In section 271AAB of the Income-tax Act, in sub-section (*1A*), in the opening portion, after the words "the assent of the President", the words, figures and letters "but before the 1st day of September, 2024" shall be inserted and shall be deemed to have been inserted with effect from the 1st September, 2024.

Omission of section 271BB.

81. Section 271BB of the Income-tax Act shall be omitted.

Amendment of section 271C.

82. In section 271C of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*) on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271CA.

83. In section 271CA of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271D.

84. In section 271D of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271DA.

85. In section 271DA of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271DB.

86. In section 271DB of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Amendment of section 271E.

87. In section 271E of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that any penalty under sub-section (*1*), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.".

Substitution of new section for section 275.

88. For section 275 of the Income-tax Act, the following section shall be substituted, namely:—

Bar of limitation for imposing penalties.

"275. (*1*) No order imposing a penalty under this Chapter shall be passed after the expiry of six months from the end of the quarter in which,—

(*a*) the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, if the relevant assessment or other order is not the subject matter of an appeal under section 246 or section 246A or section 253;

(*b*) the order of revision under section 263 or section 264 is passed, if the relevant assessment or other order is the subject matter of revision under the said sections;

(*c*) the order of appeal under section 246 or section 246A is received by the jurisdictional Principal Commissioner or Commissioner, if the relevant assessment or other order is the subject matter of an appeal under the said sections and no further appeal has been filed under section 253;

(*d*) the order of appeal under section 253 is received by the jurisdictional Principal Commissioner or Commissioner, if the relevant assessment or other order is the subject matter of an appeal under the said section;

(*e*) notice for imposition of penalty is issued, in any other case.

(*2*) The order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty may be revised on the basis of assessment as revised by giving effect to the order passed under section 246 or section 246A or section 253 or section 260A or section 261 or revision under section 263 or section 264, where the relevant assessment or other order is the subject matter of an appeal or a revision under the said sections.

(*3*) No order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty under sub-section (*2*) shall be passed—

(*a*) unless the assessee has been heard, or has been given a reasonable opportunity of being heard;

(*b*) after the expiry of six months from the end of the quarter in which the order passed under section 246 or section 246A or section 253 or section 260A or section 261 is received by the jurisdictional Principal Commissioner or Commissioner, or the order of revision under section 263 or section 264 is passed.

(*4*) The provisions of sub-section (*2*) of section 274 shall apply to the order imposing or enhancing or reducing penalty under sub-section (*2*).

(*5*) In computing the period of limitation for the purposes of this section, the following period shall be excluded:—

(*a*) the time taken in giving an opportunity to the assessee to be reheard under the proviso to section 129;

(*b*) the period commencing on the date on which stay on proceeding for levy of penalty was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner.".

Amendment of section 276BB.

89. In section 276BB of the Income-tax Act, the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply if the payment of the tax collected at source has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement under the proviso to sub-section (*3*) of section 206C in respect of such payment.".

Insertion of new section 285BAA.

90. After section 285BA of the Income-tax Act, the following section shall be inserted with effect from the 1st April, 2026, namely:—

Obligation to furnish information on transaction of crypto-asset.

'285BAA. (*1*) Any person, being a reporting entity, as prescribed, in respect of a crypto-asset, shall furnish information in respect of a transaction of such crypto-asset in a statement, for such period, within such time, in such form and manner and to such income-tax authority, as prescribed.

(*2*) Where the prescribed income-tax authority considers that the statement furnished under sub-section (*1*) is defective, he may intimate the defect to the person who has furnished such statement and give him an opportunity of rectifying the defect within thirty days from the date of such intimation or such further period as may be allowed, and if the defect is not rectified within such period, the provisions of this Act shall apply as if such person had furnished inaccurate information in the statement.

(*3*) Where a person who is required to furnish a statement under sub-section (*1*) has not furnished the same within the specified time, the prescribed income-tax authority may serve upon such person a notice requiring him to furnish such statement within a period not exceeding thirty days from the date of service of such notice and he shall furnish the statement within the time specified in the notice.

(*4*) If any person, having furnished a statement under sub-section (*1*), or in pursuance of a notice issued under sub-section (*3*), comes to know or discovers any inaccuracy in the information provided in the statement, he shall within ten days inform the prescribed income-tax authority, the inaccuracy in such statement and furnish the correct information in such manner as prescribed.

(*5*) The Central Government may, by rules prescribe—

(*a*) the persons referred to in sub-section (*1*) to be registered with the prescribed income-tax authority;

(*b*) the nature of information and the manner in which such information shall be maintained by the persons referred to in clause (*a*); and

(*c*) the due diligence to be carried out by the persons referred to in sub-section (*1*) for the purpose of identification of any crypto-asset user or owner.

(*6*) In this section, "crypto-asset" shall have the meaning assigned to it in sub-clause (*d*) of clause (*47A*) of section 2.'.

Amendment of rule 68B of Second Schedule.

91. In the Second Schedule to the Income-tax Act, in rule 68B, in sub-rule (*2*), for clauses (*i*) and (*ii*), the following clauses shall be substituted, namely:—

"(*i*) commencing on the date on which stay on levy of the said tax, interest, fine, penalty or another sum was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or

(*ii*) commencing on the date on which stay on the proceeding of attachment or sale of the immovable property was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or".

CHAPTER IV

INDIRECT TAXES

Customs

Amendment of section 18.

92. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 18,— 52 of 1962.

(*a*) in sub-section (*1*), for the words "the proper officer may direct that the duty leviable on such goods, be assessed provisionally", the following shall be substituted, namely:—

"the proper officer may assess the duty leviable on such goods, provisionally,";

(*b*) in sub-section (*1A*), for the words "within such time and in such manner", the words "in such manner" shall be substituted;

(*c*) after sub-section (*1A*), the following sub-sections shall be inserted, namely:—

"(*1B*) The proper officer shall finalise the duty provisionally assessed, within two years from the date of such assessment under sub-section (*1*):

Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, on sufficient cause being shown and for reasons to be recorded in writing, extend the said period to a further period of one year:

Provided further that in respect of any provisional assessment pending under sub-section (*1*) as on the date on which the Finance Bill, 2025 receives the assent of the President, the said period of two years shall be reckoned from the date on which the said Finance Bill receives the assent of the President.

(*1C*) Where the proper officer is unable to assess the duty finally within the time specified under sub-section (*1B*) for the reason that—

(*a*) an information is being sought from an authority outside India through a legal process; or

(*b*) an appeal in a similar matter of the same person or any other person is pending before the Appellate Tribunal or the High Court or the Supreme Court; or

(*c*) an interim order of stay has been issued by the Appellate Tribunal or the High Court or the Supreme Court; or

(*d*) the Board has, in a similar matter, issued specific direction or order to keep such matter pending; or

(*e*) the importer or exporter has a pending application before the Settlement Commission or the Interim Board,

the proper officer shall inform the importer or exporter concerned, the reason for non-finalisation of the provisional assessment and in such case, the time specified in sub-section (*1B*) shall apply not from the date of the provisional assessment but from the date when such reason ceases to exist.".

Insertion of new section 18A.

93. After section 18 of the Customs Act, the following section shall be inserted, namely:—

Voluntary revision of entry, post clearance.

"18A. (*1*) Notwithstanding anything contained in section 149, the importer or exporter of the goods, after the clearance, may revise an entry already made in relation to the goods, in such form and manner, within such time and subject to such conditions as may be prescribed.

(*2*) On revising the entry under sub-section (*1*), the importer or exporter of the goods shall self-assess the duty.

(*3*) Where the revised entry and self-assessment made under sub-sections (*1*) and (*2*) results in—

(*a*) any duty short-levied, not levied, short-paid or not paid, then the same may be paid voluntarily by the importer or exporter of such goods along with the interest under section 28AA;

(*b*) duty paid in excess of that payable on such goods or whole of the duty paid, requiring refund, then, such revised entry shall be deemed to be a claim for refund under section 27.

(*4*) The proper officer may,—

(*a*) verify the revised entry and self-assessment made under sub-sections (*1*) and (*2*) in cases selected primarily on the basis of risk evaluation through appropriate selection criteria;

(*b*) re-assess the duty leviable on such goods in cases where the self-assessment under sub-section (*2*) is not done correctly.

(*5*) No revision of entry shall be made under this section in the following cases, namely:—

(*a*) cases where any audit under Chapter XIIA or search, seizure or summons under Chapter XIII has been initiated and intimated to the importer or the exporter concerned;

(*b*) cases requiring refund where the proper officer has re-assessed the duty under section 17 or assessed the duty under section 18 or under section 84;

(*c*) any other case which the Board may specify by notification in the Official Gazette.".

Amendment of section 27.

94. In section 27 of the Customs Act, in sub-section (*1*), the *Explanation* shall be numbered as *Explanation* 1 thereof, and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:—

"*Explanation* 2.—For the removal of doubts, it is hereby clarified that the period of limitation of one year in case of claim of refund under clause (*b*) of sub-section (*3*) of section 18A or amendment of documents under section 149, shall be computed from the date of payment of such duty or interest.".

Amendment of section 28.

95. In section 28 of the Customs Act, in *Explanation* 1, after clause (*b*), the following clause shall be inserted, namely:—

"(*ba*) in a case where duty is paid under clause (*a*) of sub-section (*3*) of section 18A, the date of payment of duty or interest;".

Amendment of section 127A.

96. In section 127A of the Customs Act,—

(*i*) after clause (*d*), the following clause shall be inserted, namely:—

'(*da*) "Interim Board" means the Interim Board for Settlement constituted under section 31A of the Central Excise Act, 1944;'; 1 of 1944.

(*ii*) after clause (*e*), the following clause shall be inserted, namely:—

'(*ea*) "pending application" means an application filed under section 127B before the 1st day of April, 2025 and fulfils the following conditions, namely:—

(*i*) it has been allowed under section 127C; and

(*ii*) no order under sub-section (*5*) of section 127C was issued on or before the 31st day of March, 2025 with respect to such application;'.

Amendment of section 127B.

97. In section 127B of the Customs Act, after sub-section (*5*), the following provisos shall be inserted, namely:—

"Provided that no application shall be made under this section on or after the 1st day of April, 2025:

Provided further that on and from the date of the constitution of the Interim Board, every pending application shall be dealt by it from the stage at which such pending application stood immediately before its constitution.".

Amendment of section 127C.

98. In section 127C of the Customs Act, after sub-section (*10*), the following sub-sections shall be inserted, namely:—

'(*11*) On and from the 1st day of April, 2025,—

(*a*) the provisions of sub-sections (*2*), (*3*), (*4*), (*5*), (*5A*), (*7*), (*8*) and (*8A*) shall apply to pending applications with the modification that for the words "Settlement Commission", wherever they occur, the words "Interim Board" shall be substituted;

(*b*) in sub-section (*3*), for the words "seven days from the date of order", the words "seven days from the date of receipt of the order" shall be substituted;

(*c*) in sub-section (*7*), for the word "Bench", the words "Interim Board" shall be substituted;

(*d*) the provisions of sub-section (*10*) shall have effect as if for the words "Settlement Commission", the words "Settlement Commission or the Interim Board" had been substituted.

(*12*) Notwithstanding anything contained in this section, the Interim Board may, within three months from the date of its constitution under section 31A of the Central Excise Act, 1944, for the reasons to be recorded in writing, extend the time limit referred to in sub-section (*8A*), by such further period not exceeding twelve months from the date of such constitution.'.

1 of 1944.

Amendment of section 127D.

99. In section 127D of the Customs Act, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 127F.

100. In section 127F of the Customs Act, after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) On and from the 1st day of April, 2025, the powers and functions of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 127G.

101. In section 127G of the Customs Act, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that on and from the 1st day of April, 2025, the functions of the Settlement Commission under this section shall be performed by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 127H.

102. In section 127H of the Customs Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Customs Tariff

Amendment of First Schedule.

103. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the First Schedule shall,— 51 of 1975.

(*a*) be amended in the manner specified in the Second Schedule;

(*b*) with effect from the 1st May, 2025, be amended in the manner specified in the Third Schedule.

Central Excise

Amendment of section 31.

104. In section 31 of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act),— 1 of 1944.

(*i*) after clause (*e*), the following clause shall be inserted, namely:—

'(*ea*) "Interim Board" means the Interim Board for Settlement constituted under section 31A;';

(*ii*) after clause (*f*), the following clause shall be inserted, namely:—

'(*fa*) "pending application" means an application filed under section 32E before the 1st day of April, 2025 and fulfils the following conditions, namely:—

(*i*) it has been allowed under sub-section (*1*) of section 32F; and

(*ii*) no order under sub-section (*5*) of section 32F was issued on or before the 31st day of March, 2025 with respect to such application;'.

Insertion of new section 31A.

105. After section 31 of the Central Excise Act, the following section shall be inserted, namely:—

Interim Board for Settlement.

"31A. (*1*) The Central Government shall, by notification, constitute one or more Interim Boards for Settlement, as may be necessary, for the settlement of pending applications:

Provided that on and from the date of the constitution of the Interim Board, every pending application shall be dealt by it from the stage at which such pending application stood immediately before its constitution.

(*2*) Every Interim Board shall consist of three members, each being an officer of the rank of Chief Commissioner or above, as may be nominated by the Central Board of Indirect Taxes and Customs.

(*3*) If the Members of the Interim Board differ in opinion on any point, the point shall be decided according to the opinion of the majority.

(*4*) The Interim Board shall be assisted by such Central Excise Officers, to be nominated by the Central Board of Indirect Taxes and Customs.".

Amendment of section 32.

106. In section 32 of the Central Excise Act, after sub-section (*3*), the following proviso shall be inserted, namely:—

"Provided that the Settlement Commission so constituted under this section shall cease to operate on or after the 1st day of April, 2025.".

Amendment of section 32A.

107. In section 32A of the Central Excise Act, after sub-section (*8*), the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.".

Amendment of section 32B.

108. In section 32B of the Central Excise Act, after sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.".

Amendment of section 32C.

109. In section 32C of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.".

Amendment of section 32D.

110. In section 32D of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply on or after the 1st day of April, 2025.".

Amendment of section 32E.

111. In section 32E of the Central Excise Act, after sub-section (*5*), the following proviso shall be inserted, namely:—

"Provided that no application shall be made under this section on or after the 1st day of April, 2025.".

Amendment of section 32F.

112. In section 32F of the Central Excise Act, after sub-section (*10*), the following sub-sections shall be inserted, namely:—

'(*11*) On and from the 1st day of April, 2025,—

(*a*) the provisions of sub-sections (*2*), (*3*), (*4*), (*5*), (*5A*), (*6*), (*7*), and (*8*) shall apply to pending applications with the modification that for the words "Settlement Commission", wherever they occur, the words "Interim Board" shall be substituted;

(*b*) in sub-section (*3*), for the words "seven days from the date of order", the words "seven days from the date of receipt of the order" shall be substituted;

(*c*) in sub-section (*7*), for the word "Bench", the words "Interim Board" shall be substituted;

(*d*) the provisions of sub-section (*10*) shall have effect as if for the words "Settlement Commission", the words "Settlement Commission or Interim Board" had been substituted.

(*12*) Notwithstanding anything contained in this section, the Interim Board may, within three months from the date of its constitution under section 31A, for the reasons to be recorded in writing, extend the time limit referred to in sub-section (*6*), by such further period not exceeding twelve months from the date of such constitution.'.

Amendment of section 32G.

113. In section 32G of the Central Excise Act, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32-I.

114. In section 32-I of the Central Excise Act, after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) On and from the 1st day of April, 2025, the powers and functions of the Settlement Commission under this section shall be exercised or performed by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32J.

115. In section 32J of the Central Excise Act, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that on and from the 1st day of April, 2025, the functions of the Settlement Commission under this section shall be performed by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32K.

116. In section 32K of the Central Excise Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32L.

117. In section 32L of the Central Excise Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) On and from the 1st day of April, 2025, the power of the Settlement Commission under this section shall be exercised by the Interim Board and the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32M.

118. In section 32M of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that on and from the 1st day of April, 2025, the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32-O.

119. In section 32-O of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that on and from the 1st day of April, 2025, the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Amendment of section 32P.

120. In section 32P of the Central Excise Act, the following proviso shall be inserted, namely:—

"Provided that on and from the 1st day of April, 2025, the provisions of this section shall *mutatis mutandis* apply to the Interim Board as they apply to the Settlement Commission.".

Central Goods and Services Tax

Amendment of section 2.

121. In the Central Goods and Services Tax Act, 2017 (hereinafter referred as the Central Goods and Services Tax Act), in section 2,— 12 of 2017.

(*i*) in clause (*61*), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (*3*) or sub-section (*4*) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted with effect from the 1st day of April, 2025; 13 of 2017.

(*ii*) in clause (*69*),—

(*a*) in sub-clause (*c*), after the words "management of a municipal", the word "fund" shall be inserted;

(*b*) after sub-clause (*c*), the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of this sub-clause—

(*a*) "local fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(*b*) "municipal fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;';

(*iii*) after clause (*116*), the following clause shall be inserted, namely:—

'(*116A*) "unique identification marking" means the unique identification marking referred to in clause (*b*) of sub-section (*2*) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;'.

Amendment of section 12.

122. In section 12 of the Central Goods and Services Tax Act, sub-section (*4*) shall be omitted.

Amendment of section 13.

123. In section 13 of the Central Goods and Services Tax Act, sub-section (*4*) shall be omitted.

Amendment of section 17.

124. In section 17 of the Central Goods and Services Tax Act, in sub-section (*5*), in clause (*d*),—

(*i*) for the words "plant or machinery", the words "plant and machinery" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;

(*ii*) the *Explanation* shall be numbered as *Explanation* 1 thereof, and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:—

'*Explanation* 2.—For the purposes of clause (*d*), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to "plant or machinery" shall be construed and shall always be deemed to have been construed as a reference to "plant and machinery";'.

Amendment of section 20.

125. In section 20 of the Central Goods and Services Tax Act, with effect from the 1st day of April, 2025,—

(*i*) in sub-section (*1*), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (*3*) or sub-section (*4*) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted;

13 of 2017.

(*ii*) in sub-section (*2*), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (*3*) or sub-section (*4*) of section 5 of the Integrated Goods and Services Tax Act, 2017," shall be inserted.

13 of 2017.

Amendment of section 34.

126. In section 34 of the Central Goods and Services Tax Act, in sub-section (*2*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(*i*) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(*ii*) incidence of tax on such supply has been passed on to any other person, in other cases.".

Amendment of section 38.

127. In section 38 of the Central Goods and Services Tax Act,—

(*i*) in sub-section (*1*), for the words "an auto-generated statement", the words "a statement" shall be substituted;

(*ii*) in sub-section (*2*),—

(*a*) for the words "auto-generated statement under", the words "statement referred in" shall be substituted;

(*b*) in clause (*a*), the word "and" shall be omitted;

(*c*) in clause (*b*), after the words "by the recipient,", the word "including" shall be inserted;

(*d*) after clause (*b*), the following clause shall be inserted, namely:—

"(*c*) such other details as may be prescribed.".

Amendment of section 39.

128. In section 39 of the Central Goods and Services Tax Act, in sub-section (*1*), for the words "and within such time", the words "within such time, and subject to such conditions and restrictions" shall be substituted.

Amendment of section 107.

129. In section 107 of the Central Goods and Services Tax Act, in sub-section (*6*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.".

Amendment of section 112.

130. In section 112 of the Central Goods and Services Tax Act, in sub-section (*8*), the following proviso shall be inserted, namely:—

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (*6*) of section 107 has been paid by the appellant.".

Insertion of new section 122B.

131. After section 122A of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Penalty for failure to comply with track and trace mechanism.

"122B. Notwithstanding anything contained in this Act, where any person referred to in clause (*b*) of sub-section (*1*) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.".

Insertion of new section 148A.

132. After section 148 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Track and trace mechanism for certain goods.

"148A. (*1*) The Government may, on the recommendations of the Council, by notification, specify,—

(*a*) the goods;

(*b*) persons or class of persons who are in possession or deal with such goods,

to which the provisions of this section shall apply.

(*2*) The Government may, in respect of the goods referred to in clause (*a*) of sub-section (*1*),—

(*a*) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(*b*) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(*3*) The persons referred to in sub-section (*1*), shall,—

(*a*) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(*b*) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(*c*) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(*d*) pay such amount in relation to the system referred to in sub-section (*2*),

as may be prescribed.".

Amendment of Schedule III.

133. In Schedule III of the Central Goods and Services Tax Act,—

(*i*) in paragraph 8, after clause (*a*), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

"(*aa*) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;";

(*ii*) in *Explanation* 2, after the words "For the purposes of", the words, brackets and letter "clause (*a*) of" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;

(*iii*) after *Explanation* 2, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

"*Explanation* 3.—For the purposes of clause (*aa*) of paragraph 8, the expressions "Special Economic Zone", "Free Trade Warehousing Zone" and "Domestic Tariff Area" shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.".

28 of 2005.

No refund of tax collected.

134. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 133 been in force at all material times.

Service tax

Special provision for retrospective exemption from service tax in certain cases relating to reinsurance services provided by insurance companies under Weather Based Crop Insurance Scheme and Modified National Agricultural Insurance Scheme.

135. (*1*) Notwithstanding anything contained in section 66 of Chapter V of the Finance Act, 1994, as it stood prior to the 1st day of July, 2012, or in section 66B of the said Chapter of the said Act, as it stood prior to the omission of the said Chapter *vide* section 173 of the Central Goods and Services Tax Act, 2017, no service tax shall be levied or collected in respect of taxable services provided or agreed to be provided by insurance companies by way of reinsurance under the Weather Based Crop Insurance Scheme and the Modified National Agricultural Insurance Scheme during the period commencing from the 1st day of April, 2011 and ending with the 30th day of June, 2017 (both days inclusive).

32 of 1994.

12 of 2017.

(*2*) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (*1*) been in force at all material times:

Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2025 receives the assent of the President.

(*3*) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.

CHAPTER V

MISCELLANEOUS

PART I

AMENDMENT TO THE UNIT TRUST OF INDIA (TRANSFER OF UNDERTAKING AND REPEAL) ACT, 2002

Amendment of Act 58 of 2002.

136. In the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002, in section 13, in sub-section (*1*), for the figures "2025", the figures "2027" shall be substituted.

PART II

AMENDMENTS TO THE GOVERNMENT SECURITIES ACT, 2006

WHEREAS it is expedient to amend the law relating to Government securities and its management by the Reserve Bank of India;

AND WHEREAS the subject matter of "Public debt of the State" falls within the ambit of State List of the Seventh Schedule to the Constitution;

AND WHEREAS in pursuance of clause (1) of article 252 of the Constitution, resolutions have been passed by the Houses of the Legislatures of the States of Andhra Pradesh, Chhattisgarh, Haryana, Nagaland, Punjab, Uttarakhand, Uttar Pradesh and West Bengal that the subject matter aforesaid should be regulated in those States by Parliament by law.

Application of this Part.

137. (*1*) This Part shall apply in the first instance to the whole of the States of Andhra Pradesh, Chhattisgarh, Haryana, Nagaland, Punjab, Uttarakhand, Uttar Pradesh and West Bengal and the Union territories; and it shall also apply to such other State which adopts this Part by resolution passed in that behalf under clause (1) of article 252 of the Constitution.

(*2*) It shall come into force at once in the States of Andhra Pradesh, Chhattisgarh, Haryana, Nagaland, Punjab, Uttarakhand, Uttar Pradesh and West Bengal and in the Union territories and in any other State which adopts this Act under clause (1) of article 252 of the Constitution, on the date of such adoption; and, save as otherwise provided in this Part, any reference in this Part to the commencement of this Part shall, in relation to any State, mean the date on which this Part comes into force in such State.

Amendment of preamble.

138. In the Government Securities Act, 2006 (hereinafter referred to as the principal Act), in the preamble, in paragraph 3, for the words "except the Legislature of the State of Jammu and Kashmir, to the effect that the matters aforesaid should be regulated in those States", the words "to the effect that the matters aforesaid should be regulated in those States" shall be substituted. 38 of 2006.

Amendment of section 1.

139. In section 1 of the principal Act,—

(*a*) in sub-section (*3*), for the words "in the first instance to whole of the States, except the State of Jammu and Kashmir, and to all the Union territories and it shall also apply to the State of Jammu and Kashmir which adopts this Act by resolution passed in that behalf under clause (1) of article 252 of the Constitution", the words "to all the States and Union territories" shall be substituted;

(*b*) in sub-section (*4*),—

(*i*) the words "except the State of Jammu and Kashmir" shall be omitted;

(*ii*) the words "and in the State of Jammu and Kashmir which adopts this Act under clause (1) of article 252 of the Constitution, on such adoption" shall be omitted.

Amendment of section 2.

140. In section 2 of the principal Act, in clause (*f*),—

(*i*) after the words "any other purpose", the words "and subject to such terms and conditions" shall be inserted;

(*ii*) the words and figure "and having one of the forms mentioned in section 3" shall be omitted.

Amendment of section 3.

141. In section 3 of the principal Act, the words ", subject to such terms and conditions as may be specified," shall be omitted.

Amendment of section 5.

142. In section 5 of the principal Act, in sub-section (*4*), after the words "upon the Bank", the words, brackets, letter and figure "or shall be construed to affect any restriction on transferability of Government securities contained in any notification issued under clause (*f*) of section 2 in respect of such securities" shall be inserted.

Amendment of section 31.

143. In section 31 of the principal Act, sub-sections (*1*) and (*2*) shall be omitted.

Amendment of section 32.

144. In section 32 of the principal Act, in sub-section (*2*), in clause (*a*), the words "and the terms and conditions subject to which" shall be omitted.

Repeal of Act 18 of 1944 and savings.

145. (*1*) The Public Debt Act, 1944 is hereby repealed.

(*2*) Notwithstanding such repeal anything done or any action taken in the exercise of any power conferred by or under the repealed Act shall be deemed to have been done or taken in the exercise of the powers conferred by or under the Government Securities Act, 2006 as amended by this Part as if the said Act was in force on the day on which such thing was done or action was taken.

38 of 2006.

(*3*) The rules made by the Central Government under the repealed Act as in force immediately before the commencement of this Part, shall be deemed to be the regulations made by the Bank under the Government Securities Act, 2006.

38 of 2006.

PART III

AMENDMENT TO THE FINANCE ACT, 2016

Amendment of Act 28 of 2016.

146. In the Finance Act, 2016, with effect from the 1st day of April, 2025—

(*a*) in section 163, in sub-section (*3*), in clause (*a*), after the words "this Chapter", the words, figures and letters "but before the 1st day of April, 2025" shall be inserted;

(*b*) in section 165, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) The provisions of this section shall not apply to any consideration for any specified service received or receivable by a person on or after the 1st day of April, 2025.".

PART IV

VALIDATION OF THE CENTRAL CIVIL SERVICES (PENSION) RULES AND PRINCIPLES FOR EXPENDITURE ON PENSION LIABILITES FROM THE CONSOLIDATED FUND OF INDIA

WHEREAS article 309 of the Constitution provides that, subject to the provisions of the Constitution, Acts of the appropriate Legislature may regulate the recruitment and conditions of service of persons appointed to public services and posts in connection with the affairs of the Union;

AND WHEREAS the recruitment and the conditions of service of persons appointed to public services and posts in connection with the affairs of the Union are governed by rules made under the proviso to article 309 of the Constitution;

AND WHEREAS the pension of the Central Government employees was governed by the Central Civil Services (Pension) Rules, 1972 which was subsequently replaced by the Central Civil Services (Pension) Rules, 2021 and the Central Civil Services (Extraordinary Pension) Rules, 2023 (hereinafter in this Part referred to as the pension rules) and instructions issued from time to time for matters connected therewith; which allows the revision of pension by the Central Government in accordance with any general order issued for implementation of the recommendations of the Central Pay Commission;

AND WHEREAS the Central Pay Commissions are expert bodies set up by the Central Government for periodic review and revision of the entire gamut of emoluments structure including retirement benefits of the Central Government employees which recommend different pay scales and different allowances for different categories of the Government employees and in particular, pension claims and liabilities;

AND WHEREAS till the Third Central Pay Commission, it was a general view that past and future pensioners cannot be treated at par and the practice was that benefit of improvement in the pension would be available to newly retiring pensioners from a prospective date; and subsequently, the Fourth Central Pay Commission considered the suggestion of equalisation of pension with reference to that admissible in the revised scales of pay and did not accept it, and in its report also referred to the decision of the Supreme Court in the case of State Government Pensioners Association and others *Vs*. State of Andhra Pradesh [SLP (Civil) Nos. 14179-80, 1985] wherein the Supreme Court, *inter alia*, has observed as under:—

> "Improvements in pay scales by the very nature of things can be made prospectively so as to apply to only those who are in the employment on the date of the upward revision. Those who were in employment say in 1950, 1960 or 1970, lived, spent and saved, on the basis of the then prevailing cost of living structure and pay-scale structure, cannot invoke Article 14 in order to claim the higher pay scale brought into force say, in 1980. If upward pay revision cannot be made prospectively on account of Article 14, perhaps no such revision would ever be made.";

AND WHEREAS the Fifth and Sixth Central Pay Commission also maintained the distinction between pension payable to employees retired before and after the 1st January, 1996 and before and after the 1st January, 2006, respectively, consequently, as on 1st January, 2006, a distinction in pension existed between past employees who had retired before that date and employees retired after that date on the basis of the revision in pay scales recommended by the Sixth Central Pay Commission, as accepted by the Central Government, implemented from the 1st January, 2006, a pension revision formula which did not amount to complete parity between pension of Government employees retired before or after the 1st January, 2006;

AND WHEREAS the treatment of existing and past pensioners was again considered by the Seventh Central Pay Commission and it was pointed out in its report that the issue of pension has been a matter of debate in a large number of cases before the Supreme Court of India and there have been differing views;

AND WHEREAS the pension payable to a Government employee can be said to be a deferred portion of the compensation for service rendered and usually, the compensation earned by an employee varies over the service period, as they are periodically revised on account of implementation of the Central Pay Commissions recommendations or otherwise and as such, pension as a derivative of compensation, may also vary;

AND WHEREAS the right to impose such distinctions rests with the Central Government and are an inevitable outcome of the implementation of the recommendations of a Central Pay Commission;

AND WHEREAS the judgment of the Supreme Court in SLP (Civil) No. 29124 of 2024 in the case of the Union of India and Ors. *Vs* All India S-30 Pensioners Association and Ors. has obliterated such distinction and proceeded on the premise that the Government lacks authority for providing for such distinction of the Central Government pensioners based on their date of retirement;

AND WHEREAS it has become necessary to deal with the interpretation of the Courts and to address the issue relating to pensioners of the Central Government, and expedient to retain the relevance of having such distinction by a validation legislation, dealing with the pension rules and instructions issued from time to time in this regard.

Commencement of Part.

147. This Part shall come into force and shall be deemed to have come into force on the 1st day of June, 1972.

Definitions.

148. In this Part, unless the context otherwise requires,—

(*a*) "pensioner" means a retired Government servant under the pension rules; and

(*b*) "pension rules" means the Central Civil Services (Pension) Rules, 1972 as it existed prior to its cesser of operation; or the Central Civil Services (Pension) Rules, 2021 or the Central Civil Services (Extraordinary Pension) Rules, 2023 made under the proviso to article 309 of the Constitution and instructions issued thereunder.

Powers and authority of Central Government.

149. (*1*) Without prejudice to the provisions of the pension rules, the Central Government shall have the authority to establish distinctions among pensioners as a general principle.

(*2*) Having regard to the recommendations of the Central Pay Commission, and subject to such norms, principles and method as may be determined by the Central Government, a distinction may be made or maintained amongst the pensioners, which may emanate from the accepted recommendations of the Central Pay Commissions, and in particular a distinction may be made on the basis of the date of retirement of a pensioner or the date of operationalisation of an accepted recommendation of a Central Pay Commission.

(*3*) The Central Government may from time to time lay down such norms, principles and method in regard to acceptance of the recommendations of the Central Pay Commissions including, among other things, distinction among pensioners that may arise out of the acceptance of such recommendation and in particular pension claims and liabilities.

(*4*) The norms, principles and method of pension revision, as per accepted recommendations of a particular Central Pay Commission, shall be effective from such date as may be determined by the Central Government and the benefit of such accepted recommendation shall not be given effect to from an earlier date.

Validation.

150. Notwithstanding anything contrary contained in any judgment, decree or order of any court, tribunal or authority and notwithstanding anything contained in the pension rules,—

(*a*) it is hereby clarified that the Central Government has the authority and shall always deemed to have had the authority, to classify its pensioners, and may create or maintain distinction amongst pensioners as deemed expedient for implementing the recommendations of the Central Pay Commissions under this Part;

(*b*) it is also clarified that the date of retirement of pensioners shall be the basis of distinctions and for classification in regard to pension entitlement.

THE FIRST SCHEDULE

(*See* section 2)

PART I

INCOME-TAX

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or 112 or 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*d*) having a total income (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) exceeding two crore rupees but is not covered under clauses (*c*) and (*d*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(*a*) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs.10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(*i*) where its total turnover or the gross receipt in the previous year 2022-23 does not exceed four hundred crore rupees	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,—	50 per cent.;
(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or	
(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976,	
and where such agreement has, in either case, been approved by the Central Government	
(*ii*) on the balance, if any, of the total income	35 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(*ii*) in the case of every company other than a domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(*a*) where the person is resident in India—	
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of net winnings from online games	30 per cent.;
(*v*) on income by way of insurance commission	2 per cent.;
(*vi*) on income by way of interest payable on—	10 per cent.;
(*A*) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central Act, State Act or Provincial Act;	
(*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India as per the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the rules made thereunder;	
(*C*) any security of the Central Government or State Government;	
(*vii*) on any other income	10 per cent.;
(*b*) where the person is not resident in India—	
(*i*) in the case of a non-resident Indian—	

	Rate of income-tax
(*A*) on any investment income	20 per cent.;
(*B*) on income by way of long-term capital gains referred to in section 115E or sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	12.5 per cent.;
(*C*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees	12.5 per cent.;
(*D*) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	12.5 per cent.;
(*E*) on income by way of short-term capital gains referred to in section 111A	20 per cent.;
(*F*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*G*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*H*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*i*)(*G*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*I*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*J*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*K*) on income by way of winnings from horse races	30 per cent.;
(*L*) on income by way of net winnings from online games	30 per cent.;

	Rate of income-tax
(*M*) on the income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*N*) on income by way of dividend other than the income referred to in sub-item (*b*)(*i*)(*M*)	20 per cent.;
(*O*) on the whole of the other income	30 per cent.;
(*ii*) in the case of any other person—	
(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*B*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*C*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)(*B*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*D*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*F*) on income by way of winnings from horse races	30 per cent.;
(*G*) on income by way of net winnings from online games	30 per cent.;
(*H*) on income by way of short-term capital gains referred to in section 111A	20 per cent.;
(*I*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	12.5 per cent.;

	Rate of income-tax
(*J*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees	12.5 per cent.;
(*K*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	12.5 per cent.;
(*L*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*M*) on income by way of dividend other than the income referred to in sub-item (*b*)(*ii*)(*L*)	20 per cent.;
(*N*) on the whole of the other income	30 per cent.
2. In the case of a company—	
(*a*) where the company is a domestic company—	
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of net winnings from online games	30 per cent.;
(*v*) on any other income	10 per cent.;
(*b*) where the company is not a domestic company—	
(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*ii*) on income by way of winnings from horse races	30 per cent.;
(*iii*) on income by way of net winnings from online games	30 per cent.;
(*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*vi*) on income by way of royalty [not being royalty of the nature referred to in item (*b*)(*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	

	Rate of income-tax
(*A*) where the agreement is made after the 31st March, 1961 but before the 1st April, 1976	50 per cent.;
(*B*) where the agreement is made after the 31st March, 1976	20 per cent.;
(*vii*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(*A*) where the agreement is made after the 29th February, 1964 but before the 1st April, 1976	50 per cent.;
(*B*) where the agreement is made after the 31st March, 1976	20 per cent.;
(*viii*) on income by way of short-term capital gains referred to in section 111A	20 per cent.;
(*ix*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	12.5 per cent.;
(*x*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees	12.5 per cent.;
(*xi*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	12.5 per cent.;
(*xii*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*xiii*) on income by way of dividend other than the income referred to in item (*b*)(*xii*)	20 per cent.;
(*xiv*) on any other income	35 per cent.

Explanation.—For the purposes of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted as per the provisions of—

(*i*) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax deducted in respect of that part of income shall not exceed fifteen per cent.:

Provided further that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every co-operative society, being a non-resident, calculated,—

I. at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

II. at the rate of twelve per cent. where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*c*) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*d*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*ii*) item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(*a*) at the rate of two per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(*b*) at the rate of five per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (*4*) of section 172 of the Income-tax Act or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BAA or section 115BAB or section 115BAC or section 115BAD or section 115BAE or section 115BB or section 115BBA or section 115BBC or section 115BBE or section 115BBF or section 115BBG or section 115BBH or section 115BBI or section 115BBJ or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs.10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*d*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clauses (*c*) and (*d*), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of Income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(*a*) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purpose of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

(*I*) In the case of a domestic company,—

(*i*) where its total turnover or the gross receipt in the previous year 2023-2024 does not exceed four hundred crore rupees;	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.

(*II*) In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,—	50 per cent.;
(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or	
(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,	
and where such agreement has, in either case, been approved by the Central Government;	
(*ii*) on the balance, if any, of the total income	35 per cent.

Surcharge on income-tax

The amount of income-tax computed as per the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(*ii*) in the case of every company other than a domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[*See* section 2(*13*)(*c*)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (*a*) of clause (*1A*) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (*2*) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (*3*), (*3A*) and (*4*) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (*b*) or sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*), (*3A*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2025, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2017 or the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022, or the 1st April, 2023 or the 1st April, 2024, is a loss, then, for the purposes of sub-section (*2*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023, or the 1st April, 2024;

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023, or the 1st April, 2024;

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024;

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2025.

(*2*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2026, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of sub-section (*10*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2026.

(*3*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) or sub-rule (*2*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

(*4*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No.2) Act, 2024 (15 of 2024) shall be set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[*See* section 103(*a*)]

In the First Schedule to the Customs Tariff Act,—

(*i*) in Chapter 60, for the entry in column (4) occurring against tariff items 6004 10 00, 6004 90 00, 6006 22 00, 6006 31 00, 6006 32 00, 6006 33 00, 6006 34 00, 6006 42 00 and 6006 90 00, the entry "20% or Rs. 115 per kg, whichever is higher" shall be substituted;

(*ii*) in Chapter 85, for the entry in column (4) occurring against tariff item 8528 59 00, the entry "20%" shall be substituted.

THE THIRD SCHEDULE

[*See* section 103(*b*)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)

(*1*) in Chapter 10,—

(*i*) after Sub-heading Note, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

1. For the purposes of tariff items 1006 30 11 and 1006 30 91, "Rice, GI recognised" refers to the rice varieties defined and recognised by the Geographical Indications (GI) Registry under the Geographical Indications of Goods (Registration and Protection) Act, 1999 (48 of 1999).';

(*ii*) in heading 1006, for sub-heading 1006 30, tariff items 1006 30 10 to 1006 30 90 and the entries relating thereto, the following shall be substituted, namely:—

"1006 30	-	*Semi-milled or wholly milled rice, whether or not polished or glazed:*			
	---	*Parboiled:*			
1006 30 11	----	Rice, GI recognised	kg.	70%	-
1006 30 12	----	Basmati rice	kg.	70%	-
1006 30 19	---	Other	kg.	70%	-
	---	*Other:*			
1006 30 91	----	Rice, GI recognised	kg.	70%	-
1006 30 92	----	Basmati rice	kg.	70%	-
1006 30 99	----	Other	kg.	70%	-";

(*2*) in Chapter 15, for the entry in column (4) occurring against tariff item 1520 00 00, the entry "20%" shall be substituted;

(*3*) in Chapter 20,—

(*i*) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

1. For the purposes of tariff items 2008 19 21 to 2008 19 29, the term "makhana" means the seed of plant *Euryale ferox* Salisb. and also commonly known as gorgon nut or fox nut.';

(*ii*) in heading 2008, for tariff items 2008 19 20 to 2008 19 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Makhana:*			
2008 19 21	----	Popped	kg.	150%	-
2008 19 22	----	Flour and powder	kg.	150%	-
2008 19 29	----	Other	kg.	150%	-
	---	*Other:*			

(1)		(2)	(3)	(4)	(5)
2008 19 91	----	Other roasted nuts and seeds	kg.	150%	-
2008 19 92	----	Other nuts, otherwise prepared or preserved	kg.	150%	-
2008 19 93	----	Other roasted and fried vegetable products	kg.	30%	-
2008 19 99	----	Other	kg.	30%	-";

(*4*) in Chapter 25, for the entry in column (4) occurring against tariff items 2515 11 00, 2515 12 10, 2515 12 20, 2515 12 90, 2516 11 00 and 2516 12 00, the entry "20%" shall be substituted;

(*5*) in Chapter 26,—

(*i*) for the entry in column (4) occurring against tariff item 2603 00 00, the entry "Free" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2605 00 00, the entry "Free" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 2609 00 00, the entry "Free" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2611 00 00, the entry "Free" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of heading 2613, the entry "Free" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of heading 2615, the entry "Free" shall be substituted;

(*vii*) for the entry in column (4) occurring against tariff item 2617 10 00, the entry "Free" shall be substituted;

(*6*) in Chapter 27,—

(*i*) in heading 2710, for tariff item 2710 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"2710 91	--	*Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):*			
2710 91 10	---	Containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more	kg.	5%	-
2710 91 20	---	Other, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs), whether or not also containing polychlorinated biphenyls (PCBs) at a concentration level of less than 50 mg/kg	kg.	5%	-
2710 91 90	---	Other	kg.	5%	-";

(*ii*) for the entry in column (4) occurring against tariff items 2711 12 00 and 2711 13 00, the entry "2.5%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of sub-heading 2711 19, the entry "5%" shall be substituted;

(1)	(2)	(3)	(4)	(5)

(*7*) in Chapter 28,—

(*i*) for the entry in column (4) occurring against tariff item 2809 20 10, the entry "7.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2810 00 20, the entry "7.5%" shall be substituted;

(*iii*) in heading 2812, for the entry in column (2) occurring against tariff item 2812 19 30, the entry "--- Arsenic trichloride" shall be substituted;

(*iv*) in heading 2813, after tariff item 2813 90 20 and the entries relating thereto, the following shall be inserted, namely:—

"2813 90 30	--- Lime sulphur	kg.	7.5%	-";

(*v*) in heading 2853, after tariff item 2853 90 40 and the entries relating thereto, the following shall be inserted, namely:—

"2853 90 50	--- Magnesium phosphide plates, zinc phosphide	kg.	7.5%	-";

(*8*) in Chapter 29,—

(*i*) for the Supplementary Note, the following Supplementary Notes shall be substituted, namely:—

'Supplementary Notes:

1. For the purposes of the tariff item 2906 11 10, the term "Natural Menthol" means an organic compound ($C_{10}H_{20}O$) which is obtained from the distillation of the Japanese type oil of mint or menthol mint known as Mentha arvensis but does not include those made synthetically through any chemical routes.

2. Tariff item 2916 39 70 covers one of the following goods of sub-heading 2916 39: Alphanaphthyl acetic acid, cyclanilide, kresoxim methyl, metofluthrin, permethrin, renofluthrin, transfluthrin.

3. Tariff item 2918 99 30 covers one of the following goods of sub-heading 2918 99: 2,4-D amine salt, 2,4-D-ethyl ester, 2,4-D sodium salt, 2,4-dichlorophenoxy acetic acid, prohexadione calcium, s-bioallethrin, sodium acifluorfen.

4. Tariff item 2924 19 10 covers one of the following goods of sub-heading 2924 19: Bendiocarb, carboxin, chlorpropham, fenobucarb (BPMC), fluazaindolizine, methomyl, metolachlor, propamocarb hydrochloride, thiodicarb.

5. Tariff item 2924 21 40 covers one of the following goods of sub-heading 2924 21: Bifenazate, carbosulfan, cyflufenamide, fenoxanil, flufenoxuron, ipfencarbazone, lufenuron, metaflumizone, metsulfuron methyl, novaluron, orthosulfamuron, pencycuron, teflubenzuron, trifloxysulfuron sodium.

6. Tariff item 2924 29 70 covers one of the following goods of sub-heading 2924 29: Pretilachlor (ISO), anilophos, benalaxyl, benalaxyl M, broflanilide, butachlor, carpropamid, cyclaniliprole, diflubenzuron, dimethenamid-P, diuron, fluxametamide, iprovalicarb, mandipropamid, metalaxyl-M, propanil, propoxur, pydiflumetofen.

7. Tariff item 2926 90 10 covers one of the following goods of sub-heading 2926 90: Alphacypermethrin, beta cyfluthrin, chlorothalonil, cyflumetofen, cyfluthrin, cyhalofop-butyl, cymoxanil, cyphenothrin, deltamethrin (decamethrin), dithianon, fenpropathrin, fenvalerate, fluvalinate, hydrogen cyanamide, lambdacyhalothrin, myclobutanil.

8. Tariff item 2930 20 10 covers one of the following goods of sub-heading 2930 20: Cartap hydrochloride (ISO), mancozeb, metiram, propineb, thiobencarb (benthiocarb), triallate, ziram.

9. Tariff item 2930 90 92 covers one of the following goods of sub-heading 2930 90: Acephate (ISO), phorate (ISO), captan, clethodim, diafenthiuron, ethion, malathion, oxydemeton-methyl, phenthoate, profenophos, temephos, thiophanate-methyl.

10. Tariff item 2932 20 30 covers one of the following goods of sub-heading 2932 20: Brodifacoum, bromadiolone, coumachlor, coumatetralyl, flocoumafen, milbemectin, spiromesifen.

11. Tariff item 2933 19 92 covers one of the following goods of sub-heading 2933 19: Cyenopyrafen, fenpyroximate, fipronil, fluxapyroxad, penflufen, pyraclostrobin, pyroxasulfon, tetraniliprole, tolfenpyrad, topramezone.

12. Tariff item 2933 29 60 covers one of the following goods of sub-heading 2933 29: Imidacloprid (ISO), fenamidone, imazamox, imiprothrin, iprodione, prochloraz.

13. Tariff item 2933 31 10 covers one of the following goods of sub-heading 2933 31: Florpyrauxifen benzyl, fluroxypyr meptyl, halauxifen-methyl, haloxyfop-R-methyl, paraquat dichloride, pyrifluquinazon, triclopyr acid, triclopyr butotyl ester.

14. Tariff item 2933 39 23 covers one of the following goods of sub-heading 2933 39: Afidopyropen, boscalid, chlorpyriphos, chlorpyriphos methyl, clodinafop-propargyl, cyantraniliprole, flonicamid, florpyrauxifen-benzyl, fluazifop-P-butyl, fluopicolide, fluopyram, forchlorfenuron, haloxyfop-P-methyl, picoxystrobin, pyridalyl, pyriofenone, pyriproxyfen, sulfoxaflor.

15. Tariff item 2933 59 50 covers one of the following goods of sub-heading 2933 59: Bispyribac-sodium (ISO), ametroctradin, azoxystrobin, benzpyrimoxam, buprimate, florasulam, polyoxin D zinc salt, primiphos-methyl, pyribenzoxim, pyriftalid, pyrithiobac sodium, triflumezopyrim.

16. Tariff item 2933 69 60 covers one of the following goods of sub-heading 2933 69: Ametryn, atrazine, carfentrazone ethyl, cyproconazole, difenoconazole, flusilazole, hexaconazole, hexazinone, indaziflam, iodosulfuron methyl sodium, mefentrifluaconazole, metamitron, metribuzin, paclobutrazol, propiconazole, pymetrozin, tebuconazole, tetraconazole, triadimefon, tricyclazole, triticonazole.

17. Tariff item 2933 99 20 covers one of the following goods of sub-heading 2933 99: Carbendazim (ISO), bitertanol, chlorfenopyr, chlorfluazuron, fenoxaprop-P-ethyl, flufenzine, flupyradifurone, penconazole, propaquizafop, quizalofop-P-tefuryl, triazophos.

18. Tariff item 2934 99 40 covers one of the following goods of sub-heading 2934 99: Bentazone, bixlozone, clomazone, dazomet, dimethomorph, etoxazole, fluensulfone, flufenacet, flumioxazin, hexythiazox, indoxacarb, isocycloseram, oxadiargyl, oxadiazon, phosalone, pinoxaden, thiacloprid, thiocyclam hydrogen oxalate, valifenalate.

19. Tariff item 2935 90 40 covers one of the following goods of sub-heading 2935 90: Amisulbrom, azimsulfuron, bensulfuron methyl, chlorimuron ethyl, cyazofamid, cyzofamide, diclosulam, flucetosulfuron, helosulfuron methyl, mesosulfuron methyl, penoxsulam, pyrazosulfuron ethyl, pyroxsulam, sulfentrazone, sulfosulfuron, triafamone, triasulfuron.';

(*ii*) in heading 2902, after tariff item 2902 19 10 and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"2902 19 20	--- 1-methyl cyclopropene	kg.	2.5%	-";

(*iii*) in heading 2903,—

(*a*) for tariff item 2903 19 20 and the entries relating thereto, the following shall be substituted, namely:—

	"--- *Trichloroethane:*			
2903 19 21	---- 1,1,1-Trichloroethane (methyl chloroform)	kg.	5%	-
2903 19 29	---- Other	kg.	5%	-
2903 19 40	--- Ethylene dichloride and carbon tetrachloride mixture	kg.	5%	-";

(*b*) for tariff item 2903 29 00 and the entries relating thereto, the following shall be substituted, namely:—

"2903 29	-- *Other:*			
2903 29 10	--- Dichloropropene and dichloropropane mixture (DD mixture)	kg.	5%	-
2903 29 90	--- Other	kg.	5%	-";

(*c*) for tariff item 2903 79 00 and the entries relating thereto, the following shall be substituted, namely:—

"2903 79	-- *Other:*			
2903 79 10	--- Chlorotetrafluoroethanes	kg.	7.5%	-
2903 79 20	--- Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	kg.	7.5%	-
2903 79 30	--- Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	kg.	7.5%	-
2903 79 90	--- Other	kg.	7.5%	-";

(*d*) for tariff item 2903 89 00 and the entries relating thereto, the following shall be substituted, namely:—

"2903 89	-- *Other:*			
2903 89 10	--- Hexabromocyclododecanes (HBCDs)	kg.	7.5%	-
2903 89 90	--- Other	kg.	7.5%	-";

(*iv*) in heading 2905,—

(*a*) for the entry in column (2) occurring against tariff item 2905 19 10, the entry "--- 3,3-Dimethylbutan-2-ol (pinacolyl alcohol)" shall be substituted;

(*b*) after tariff item 2905 19 10 and the entries relating thereto, the following shall be inserted, namely:—

"2905 19 20	--- Triacontanol	kg.	7.5%	-";

(*v*) in heading 2906, after tariff item 2906 29 20 and the entries relating thereto, the following shall be inserted, namely:—

"2906 29 30	--- Dicofol	kg.	7.5%	-";

(*vi*) in heading 2907, after tariff item 2907 29 30 and the entries relating thereto, the following shall be inserted, namely:—

"2907 29 40	--- Acequinocyl, metamifop	kg.	7.5%	-";

(1)	(2)	(3)	(4)	(5)
	(*vii*) in heading 2908, after tariff item 2908 99 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2908 99 30	--- Dinocap, meptyldiinocop, sodium paranitrophinolate	kg.	7.5%	-";
	(*viii*) in heading 2909,—			
	(*a*) after tariff item 2909 30 12 and the entries relating thereto, the following shall be inserted, namely:—			
"2909 30 13	---- Ethoxysulfuron, famoxadone	kg.	7.5%	-";
	(*b*) after tariff item 2909 30 30 and the entries relating thereto, the following shall be inserted, namely:—			
"2909 30 40	--- Decabromodiphenyl ether	kg.	7.5%	-
2909 30 50	--- Ethofenprox (etofenprox), fomesafen, oxyfluorfen	kg.	7.5%	-";
	(*c*) for tariff item 2909 60 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2909 60	- *Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:*			
2909 60 10	--- MCPA, amine salt	kg.	7.5%	-
2909 60 90	--- Other	kg.	7.5%	-";
	(*ix*) in heading 2910, for tariff item 2910 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2910 90	- *Other:*			
2910 90 10	--- Epoxyconazole	kg.	7.5%	-
2910 90 90	--- Other	kg.	7.5%	-";
	(*x*) in heading 2912, for tariff item 2912 50 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2912 50	- *Cyclic polymers of aldehydes:*			
2912 50 10	--- Metaldehyde	kg.	7.5%	-
2912 50 90	--- Other	kg.	7.5%	-";
	(*xi*) in heading 2914,—			
	(*a*) after tariff item 2914 29 50 and the entries relating thereto, the following shall be inserted, namely:—			
"2914 29 60	--- Pyridaben	kg.	7.5%	-";
	(*b*) after tariff item 2914 39 40 and the entries relating thereto, the following shall be inserted, namely:—			
"2914 39 50	--- Mesotrione, metrafenone	kg.	7.5%	-";
	(*c*) after tariff item 2914 69 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2914 69 30	--- Spinetoram, spinosad	kg.	7.5%	-";

(1)	(2)	(3)	(4)	(5)
	(*d*) after tariff item 2914 79 50 and the entries relating thereto, the following shall be inserted, namely:—			
"2914 79 60	--- Tembotrione	kg.	7.5%	-";
	(*xii*) in heading 2915, after tariff item 2915 90 70 and the entries relating thereto, the following shall be inserted, namely:—			
"2915 90 80	--- Perfluorooctanoic acids and their salts	kg.	7.5%	-";
	(*xiii*) in heading 2916,—			
	(*a*) for tariff item 2916 19 50 and the entries relating thereto, the following shall be substituted, namely:—			
	"--- *Esters of unsaturated acyclic monoacids not elsewhere specified:*			
2916 19 51	---- Gossyplure	kg.	7.5%	-
2916 19 59	---- Other	kg.	7.5%	-";
	(*b*) for the entry in column (2) occurring against tariff item 2916 20 20, the entry "--- Bifenthrin (ISO), prallethrin" shall be substituted;			
	(*c*) after tariff item 2916 31 60 and the entries relating thereto, the following shall be inserted, namely:—			
"2916 31 70	--- Dicamba	kg.	7.5%	-";
	(*d*) after tariff item 2916 39 60 and the entries relating thereto, the following shall be inserted, namely:—			
"2916 39 70	--- Goods specified in Supplementary Note 2 to this Chapter	kg.	7.5%	-";
	(*xiv*) in heading 2917, after tariff item 2917 19 70 and the entries relating thereto, the following shall be inserted, namely:—			
"2917 19 80	--- Isoprothiolane	kg.	7.5%	-";
	(*xv*) in heading 2918,—			
	(*a*) after tariff item 2918 30 50 and the entries relating thereto, the following shall be inserted, namely:—			
"2918 30 60	--- Diclofop-methyl, D-trans allethrin, pyrethrin (pyrethrum)	kg.	7.5%	-";
	(*b*) after tariff item 2918 99 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2918 99 30	--- Goods specified in Supplementary Note 3 to this Chapter	kg.	7.5%	-";
	(*xvi*) in heading 2920,—			
	(*a*) after tariff item 2920 19 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2920 19 30	--- Edifenphos, fenitrothion, iprobenfos (kitazin)	kg.	7.5%	-";
	(*b*) for tariff item 2920 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2920 90	- *Other:*			
2920 90 10	--- Propergite	kg.	7.5%	-
2920 90 90	--- Other	kg.	7.5%	-";

(1)		(2)	(3)	(4)	(5)
		(*xvii*) in heading 2921,—			
		(*a*) in sub-heading 2921 19, for tariff items 2921 19 10 and 2921 19 20 and the entries relating thereto, the following shall be substituted, namely:—			
		"--- *N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) -2-chloroethylamines and their protonated salts:*			
2921 19 11	----	2-Chloro N,N-Diisopropyl ethylamine	kg.	7.5%	-
2921 19 12	----	2-Chloro N,N-Dimethyl ethanamine	kg.	7.5%	-
2921 19 19	----	Other	kg.	7.5%	-
2921 19 30	---	Chlormequat chloride (CCC)	kg.	7.5%	-";
		(*b*) after tariff item 2921 41 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2921 41 30	---	6-Benzyladenine, beflubutamid	kg.	7.5%	-";
		(*c*) after tariff item 2921 42 36 and the entries relating thereto, the following shall be inserted, namely:—			
"2921 42 50	---	Fluchloralin, pendimethalin, trifluralin	kg.	7.5%	-";
		(*d*) for tariff item 2921 43 90 and the entries relating thereto, the following shall be substituted, namely:—			
		"--- *Other:*			
2921 43 91	----	Ethafluralin	kg.	7.5%	-
2921 43 99	----	Other	kg.	7.5%	-";
		(*xviii*) in heading 2922, for tariff item 2922 19 10 and the entries relating thereto, the following shall be substituted, namely:—			
		"--- *N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) -2-aminoethanols and their protonated salts:*			
2922 19 11	----	N,N-Dimethyl-2-aminoethanol and its protonated salts	kg.	7.5%	-
2922 19 12	----	N,N-Diethyl-2-aminoethanol and its protonated salts	kg.	7.5%	-
2922 19 13	----	2-Hydroxy N,N-Diisopropyl ethylamine	kg.	7.5%	-
2922 19 19	----	Other	kg.	7.5%	-";
		(*xix*) in heading 2924,—			
		(*a*) for tariff item 2924 19 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2924 19	--	*Other:*			
2924 19 10	---	Goods specified in Supplementary Note 4 to this Chapter	kg.	7.5%	-
2924 19 90	---	Other	kg.	7.5%	-";
		(*b*) after tariff item 2924 21 30 and the entries relating thereto, the following shall be inserted, namely:—			
"2924 21 40	---	Goods specified in Supplementary Note 5 to this Chapter	kg.	7.5%	-";

(1)		(2)	(3)	(4)	(5)
		(*c*) for the entry in column (2) occurring against tariff item 2924 29 70, the entry "--- Goods specified in Supplementary Note 6 to this Chapter" shall be substituted;			
		(*xx*) in heading 2925, after tariff item 2925 29 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2925 29 20	---	Dodine	kg.	7.5%	-";
		(*xxi*) in heading 2926, for tariff item 2926 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2926 90	-	*Other:*			
2926 90 10	---	Goods specified in Supplementary Note 7 to this Chapter	kg.	7.5%	-
2926 90 90	---	Other	kg.	7.5%	-";
		(*xxii*) in heading 2928, after tariff item 2928 00 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2928 00 20	---	Chromafenozide, methoxyfenazide, trifloxistrobin	kg.	7.5%	-";
		(*xxiii*) in heading 2929, for tariff items 2929 90 10 to 2929 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
	"---	*N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides:*			
2929 90 11	----	N,N-Diethylphosphoramidic dichloride	kg.	7.5%	-
2929 90 12	----	N,N-Diisopropylphosphoramidic dichloride	kg.	7.5%	-
2929 90 13	----	N,N-Dipropylphosphoramidic dichloride	kg.	7.5%	-
2929 90 14	----	N,N-Dimethylphosphoramidic dichloride	kg.	7.5%	-
2929 90 19	----	Other	kg.	7.5%	-
		Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates:			
2929 90 21	----	Diethyl N,N-Dimethylphosphoramidate	kg.	7.5%	-
2929 90 29	----	Other	kg.	7.5%	-
2929 90 60	---	Phosphoramidic acid, diethyl, dimethylester	kg.	7.5%	-
2929 90 70	---	N-(1-(Dialkyl ($\leq C_{10}$, incl. cycloalkyl) amino)) alkylidene (H or $\leq C_{10}$, incl. cycloalkyl) phosphonamidic fluorides and corresponding alkylated or protonated salts	kg.	7.5%	-
2929 90 80	---	O-Alkyl (H or $\leq C_{10}$, incl. cycloalkyl) N-(1-(dialkyl ($\leq C_{10}$, incl. cycloalkyl) amino)) alkylidene (H or $\leq C_{10}$, incl. cycloalkyl) phosphoramidofluoridates and corresponding alkylated or protonated salts	kg.	7.5%	-
	---	*Other:*			
2929 90 91	----	Propetamphos	kg.	7.5%	-
2929 90 99	----	Other	kg.	7.5%	-";

(1)	(2)	(3)	(4)	(5)
	(*xxiv*) in heading 2930,—			
	(*a*) for the entry in column (2) occurring against tariff item 2930 20 10, the entry "--- Goods specified in Supplementary Note 8 to this Chapter" shall be substituted;			
	(*b*) for tariff items 2930 90 10 to 2930 90 97 and the entries relating thereto, the following shall be substituted, namely:—			
	"--- *Thiourea (sulphourea), Calcium salts of methionine, Thio sulphonic acid, L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid, Sulphinic acid, Sulphoxide, Mercaptan, Allyl isothiocyanate:*			
2930 90 11	---- Thiourea (sulphourea)	kg.	7.5%	-
2930 90 12	---- Calcium salts of methionine	kg.	7.5%	-
2930 90 13	---- Thio sulphonic acid	kg.	7.5%	-
2930 90 14	---- L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	kg.	7.5%	-
2930 90 15	---- Sulphinic acid	kg.	7.5%	-
2930 90 16	---- Sulphoxide	kg.	7.5%	-
2930 90 17	---- Mercaptan	kg.	7.5%	-
2930 90 18	---- Allyl isothiocyanate	kg.	7.5%	-
	--- *O,O-Diethyl S-[2-(diethylamino)ethyl]phosphorothioate and its alkylated or protonated salts:*			
2930 90 21	---- Phosphorothioic acid, S[2-(diethyl amino) ethyl] O,O-Diethyl ester	kg.	7.5%	-
2930 90 29	---- Other	kg.	7.5%	-
	--- *N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts, except for 2-(N,N-dimethylamino) ethanethiol and 2-(N,N-diethylamino) ethanethiol:*			
2930 90 31	---- Di-methyl amino ethanethiol hydrochloride	kg.	7.5%	-
2930 90 32	---- Di-ethyl amino ethanethiol hydrochloride	kg.	7.5%	-
2930 90 39	---- Other	kg.	7.5%	-
	--- *Other:*			
2930 90 91	---- Ethanol, 2,2'-thiobis-	kg.	7.5%	-
2930 90 92	---- Goods specified in Supplementary Note 9 to this Chapter	kg.	7.5%	-
2930 90 94	---- Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms	kg.	7.5%	-
2930 90 96	---- O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	kg.	7.5%	-";

(1)	(2)	(3)	(4)	(5)
	(*xxv*) in heading 2931,—			
	(*a*) for the entry in column (2) occurring against tariff item 2931 49 30, the entry "--- Glyphosate (ISO), fosetyl-al, glufosinate ammonium, glyphosate potassium salt" shall be substituted;			
	(*b*) for tariff item 2931 49 90 and the entries relating thereto, the following shall be substituted, namely:—			
"2931 49 40	--- Butyl methylphosphinate	kg.	7.5%	-
2931 49 50	--- Bis(1-methylpentyl) methylphosphonate	kg.	7.5%	-
	--- *Other:*			
2931 49 91	---- Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms	kg.	7.5%	-
2931 49 99	---- Other	kg.	7.5%	-";
	(*c*) for tariff item 2931 59 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2931 59	-- *Other:*			
2931 59 10	--- P-Alkyl ($\leq C_{10}$, incl. cycloalkyl) N-(1-(dialkyl ($\leq C_{10}$, incl. cycloalkyl) amino)) alkylidene (H or $\leq C_{10}$, incl. cycloalkyl) phosphonamidic fluorides and corresponding alkylated or protonated salts	kg.	7.5%	-
2931 59 20	--- Methyl-(bis(diethylamino)methylene) phosphonamidofluoridate	kg.	7.5%	-
	--- *Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms:*			
2931 59 31	---- Ethephon	kg.	7.5%	-
2931 59 39	---- Other	kg.	7.5%	-
2931 59 90	--- Other	kg.	7.5%	-";
	(*xxvi*) in heading 2932,—			
	(*a*) after tariff item 2932 19 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2932 19 20	--- Azadirachtin (neem products), benfuracarb, cinmethylene	kg.	7.5%	-";
	(*b*) after tariff item 2932 20 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2932 20 30	--- Goods specified in Supplementary Note 10 to this Chapter	kg.	7.5%	-";
	(*c*) for the entry in column (2) occurring against tariff item 2932 99 20, the entry "--- Emamectin benzoate (ISO), abamectin, dinotefuron" shall be substituted;			
	(*xxvii*) in heading 2933,—			
	(*a*) after tariff item 2933 19 91 and the entries relating thereto, the following shall be inserted, namely:—			
"2933 19 92	---- Goods specified in Supplementary Note 11 to this Chapter	kg.	7.5%	-";

(1)	(2)	(3)	(4)	(5)

(*b*) for the entry in column (2) occurring against tariff item 2933 29 60, the entry "--- Goods specified in Supplementary Note 12 to this Chapter" shall be substituted;

(*c*) for tariff item 2933 31 00 and the entries relating thereto, the following shall be substituted, namely:—

"2933 31	-- *Pyridine and its salts:*			
2933 31 10	--- Goods specified in Supplementary Note 13 to this Chapter	kg.	7.5%	-
2933 31 90	--- Other	kg.	7.5%	-";

(*d*) for tariff item 2933 32 00 and the entries relating thereto, the following shall be substituted, namely:—

"2933 32	-- *Piperidine and its salts:*			
2933 32 10	--- Mepiquate chloride	kg.	7.5%	-
2933 32 90	--- Other	kg.	7.5%	-";

(*e*) after tariff item 2933 39 22 and the entries relating thereto, the following shall be inserted, namely:—

"2933 39 23	---- Goods specified in Supplementary Note 14 to this Chapter	kg.	7.5%	-";

(*f*) after tariff item 2933 39 40 and the entries relating thereto, the following shall be inserted, namely:—

"2933 39 50	--- 1-[N,N-Dialkyl ($\leq C_{10}$)-N-(n-(hydroxyl, cyano, acetoxy)alkyl ($\leq C_{10}$)) ammonio]-n-[N-(3-dimethylcarbamoxy-α-picolinyl)-N,N-dialkyl ($\leq C_{10}$) ammonio] decane dibromide (n=1-8)	kg.	7.5%	-
2933 39 60	--- 1,n-Bis[N-(3-dimethylcarbamoxy-a-picolyl)-N,N-dialkyl ($\leq C_{10}$) ammonio]-alkane-(2, (n-1)-dione) dibromide (n=2-12)	kg.	7.5%	-";

(*g*) for tariff items 2933 41 00 and 2933 49 00 and the entries relating thereto, the following shall be substituted, namely:—

"2933 41	-- *Levorphanol (INN) and its salts:*			
2933 41 10	--- Fenazaquin	kg.	7.5%	-
2933 41 90	--- Other	kg.	7.5%	-
2933 49	-- *Other:*			
2933 49 10	--- Quizalofop ethyl	kg.	7.5%	-
2933 49 90	--- Other	kg.	7.5%	-";

(*h*) for the entry in column (4) occurring against tariff items 2933 59 10, 2933 59 20, 2933 59 30 and 2933 59 40, the entry "7.5%" shall be substituted;

(*i*) for tariff item 2933 59 50 and entries relating thereto, the following shall be substituted, namely:——

"2933 59 50	--- Goods specified in Supplementary Note 15 to this Chapter	kg.	7.5%	-";

(*j*) for the entry in column (4) occurring against tariff item 2933 59 90, the entry "7.5%" shall be substituted;

(1)	(2)	(3)	(4)	(5)
	(*k*) after tariff item 2933 69 50 and the entries relating thereto, the following shall be inserted, namely:—			
"2933 69 60	--- Goods specified in Supplementary Note 16 to this Chapter	kg.	7.5%	-";
	(*l*) after tariff item 2933 79 20 and the entries relating thereto, the following shall be inserted, namely:—			
"2933 79 30	--- Spirotetramat	kg.	7.5%	-";
	(*m*) for the entry in column (2) occurring against tariff item 2933 99 20, the entry "--- Goods specified in Supplementary Note 17 to this Chapter" shall be substituted;			
	(*xxviii*) in heading 2934,—			
	(*a*) for tariff items 2934 10 00 and 2934 20 00 and the entries relating thereto, the following shall be substituted, namely:—			
"2934 10	- *Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:*			
2934 10 10	--- Clothianidin, oxathiapiprolin, thifluzamide, thiomethoxam	kg.	7.5%	-
2934 10 90	--- Other	kg.	7.5%	-
2934 20	- *Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused:*			
2934 20 10	--- Methabenzthiazuron	kg.	7.5%	-
2934 20 90	--- Other	kg.	7.5%	-";
	(*b*) after tariff item 2934 99 30 and the entries relating thereto, the following shall be inserted, namely:—			
"2934 99 40	--- Goods specified in Supplementary Note 18 to this Chapter	kg.	7.5%	-";
	(*xxix*) in heading 2935,—			
	(*a*) after tariff item 2935 50 10 and the entries relating thereto, the following shall be inserted, namely:—			
"2935 50 20	--- Saflufenacil	kg.	7.5%	-";
	(*b*) after tariff item 2935 90 24 and the entries relating thereto, the following shall be inserted, namely:—			
"2935 90 40	--- Goods specified in Supplementary Note 19 to this Chapter	kg.	7.5%	-";
	(*xxx*) in heading 2941, after tariff item 2941 90 60 and the entries relating thereto, the following shall be inserted, namely:—			
"2941 90 70	--- Aureofungin, kasugamycin, validamycin	kg.	7.5%	-";

(*9*) in Chapter 33, for the entry in column (4) occurring against all the tariff items of sub-heading 3302 10, the entry "20%" shall be substituted;

(*10*) in Chapter 34, for the entry in column (4) occurring against all the tariff items of heading 3406, the entry "20%" shall be substituted;

(*11*) in Chapter 38,—

(*i*) in Supplementary Note 1, for the words, brackets, letters and figures "Acetamiprid (ISO) conforming to IS-15981", the following shall be substituted, namely:—

"Acetamiprid (ISO) conforming to IS-15981; Afidopyropen conforming to IS 18873; Alphacypermethrin conforming to IS 15616; Azadirachtin (Neem products) conforming to IS 14299; Beta cyfluthrin conforming to IS 14156; Carbosulfan conforming to IS 14940; Chlorpyriphos conforming to IS 8963; Chlorpyriphos methyl conforming to IS 15693; Cyfluthrin conforming to IS 14156; Cyphenothrin conforming to IS 15978; Deltamethrin (Decamethrin) conforming to IS 12005; Dicofol conforming to IS 5278; Diflubenzuron conforming to IS 14185; D-trans allethrin conforming to IS 13146; Ethion conforming to IS 10369; Ethofenprox (Etofenprox) conforming to IS 14249; Ethylene dichloride and Carbon tetrachloride mixture conforming to IS 634; Fenitrothion conforming to IS 5280; Fenpropathrin conforming to IS 15161; Fenvalerate conforming to IS 12003; Fipronil conforming to IS 18389; Fluvalinate conforming to IS 13097; Imiprothrin conforming to IS 16921; Indoxacarb conforming to IS 15984; Lambdacyhalothrin conforming to IS 14509; Malathion conforming to IS 1832; Methomyl conforming to IS 15614; Novaluron conforming to IS 17125; Oxydemeton-Methyl conforming to IS 8258; Phenthoate conforming to IS 8293; Phosalone conforming to IS 8488; Primiphos-methyl conforming to IS 13080; Profenophos conforming to IS 15238; Pyriproxyfen conforming to IS 16141; Spiromesifen conforming to IS 16674; Temephos conforming to IS 8701; Thiacloprid conforming to IS 16710; Thiodicarb conforming to IS 16956; Thiomethoxam conforming to IS 15983; Triazophos conforming to IS 14936; Zinc Phosphide conforming to IS 1251.";

(*ii*) for Supplementary Note 2, the following shall be substituted, namely:—

"2. Tariff item 3808 91 42 covers one of the following goods of sub-heading 3808 91:

(*a*) with content by mass greater than 90% : Chlorentraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO); Abamectin; Bendiocarb; Benfuracarb; Benzpyrimoxam; Broflanilide; Chlorfenopyr; Chlorfluazuron; Chromafenozide; Clothianidin; Cyantraniliprole; Cyclaniliprole; Cyenopyrafen; Cyflumetofen; Diafenthiuron; Dinotefuron; Etoxazole; Fenazaquin; Fenobucarb (BPMC); Fenpyroximate; Flonicamid; Flufenoxuron; Flufenzine; Flupyradifurone; Fluxametamide; Hexythiazox; Isocycloseram; Lufenuron; Metaflumizone; Metaldehyde; Methoxyfenazide; Metofluthrin; Milbemectin; Permethrin; Prallethrin; Propergite; Propoxur; Pymetrozin; Pyrethrin (pyrethrum); Pyridaben; Pyridalyl; Pyrifluquinazon; Renofluthrin; S-bioallethrin; Spinetoram; Spinosad; Spirotetramat; Sulfoxaflor; Teflubenzuron; Tolfenpyrad; Transfluthrin; Triflumezopyrim.

(*b*) with content by mass greater than 60%: Propetamphos; Tetraniliprole; Thiocyclam hydrogen oxalate.";

(*iii*) in Supplementary Note 5, for the words, brackets, letters and figures "Carbendazim (ISO) conforming to IS-8445", the following shall be substituted, namely:—

"Carbendazim (ISO) conforming to IS-8445; Bitertanol conforming to IS 13330; Captan conforming to IS 14251; Carboxin conforming to IS 13110; Carpropamid conforming to IS 16706; Chlorothalonil conforming to IS 13132; Cuprous Oxide conforming to IS 1682; Cymoxanil conforming to IS 15600; Dithianon conforming to IS 12944; Dodine conforming to IS 13784; Edifenphos conforming to IS 8954; Hexaconazole conforming to IS 14549; Iprobenfos (Kitazin) conforming to IS 13788; Isoprothiolane conforming to IS 15163; Mancozeb conforming to IS 8707; Metalaxyl-M conforming to IS 13458; Penconazole conforming to IS 15234; Propiconazole conforming to IS 15241; Tebuconazole conforming to IS 15165; Thiophanate-Methyl conforming to IS 14551; Triadimefon conforming to IS 13328; Tricyclazole conforming to IS 15982; Validamycin conforming to IS 17200; Ziram conforming to IS 3900.";

(*iv*) in Supplementary Note 7, for the words, brackets, letters and figures "Glyphosate (ISO) conforming to IS-12502", the following shall be substituted, namely:—

"Glyphosate (ISO) conforming to IS-12502; 2,4-D amine salt conforming to IS 1827; 2,4-D- ethyl ester conforming to IS 7233; 2,4-D sodium salt conforming to IS 1488;

Anilophos conforming to IS 13402; Atrazine conforming to IS 12932; Bensulfuron methyl conforming to IS 17847; Butachlor conforming to IS 9356; Chlorimuron ethyl conforming to IS 15619; Clomazone conforming to IS 15409; Diclofop-methyl conforming to IS 14938; Diuron conforming to IS 8702; Fenoxaprop-p-ethyl conforming to IS 15232; Fluchloralin conforming to IS 8958; Glufosinate ammonium conforming to IS 15166; MCPA, amine salt conforming to IS 8494; Methabenzthiazuron conforming to IS 11007; Metolachlor conforming to IS 15229; Metribuzin conforming to IS 13332; Metsulfuron methyl conforming to IS 15615; Oxadiargyl conforming to IS 16708; Oxyfluorfen conforming to IS 14934; Pendimethalin conforming to IS 12685; Propanil conforming to IS 8071; Sulfosulfuron conforming to IS 16212; Thiobencarb (Benthiocarb) conforming to IS 12768; Triallate conforming to IS 9357.";

(*v*) for Supplementary Note 8, the following shall be substituted, namely:—

"8. Tariff item 3808 93 62 covers one of the following goods of sub-heading 3808 93:

(*a*) with content by mass greater than 90%: Bispyribac sodium (ISO); Imazethapyr (ISO); 2,4-Dichlorophenoxy acetic acid; Ametryn; Azimsulfuron; Beflubutamid; Bentazone; Bixlozone; Carfentrazone ethyl; Chlorpropham; Cinmethylene; Clethodim; Clodinafop-propargyl; Cyhalofop-butyl; Dazomet; Dicamba; Diclosulam; Dimethenamid-P; Ethafluralin; Ethoxysulfuron; Florasulam; Florpyrauxifen benzyl; Florpyrauxifen-benzyl; Fluazifop-p-butyl; Flucetosulfuron; Flufenacet; Flumioxazin; Fluroxypyr meptyl; Fomesafen; Glyphosate potassium salt; Halauxifen-methyl; Haloxyfop-P-methyl; Haloxyfop-R-methyl; Helosulfuron methyl; Hexazinone; Imazamox; Indaziflam; Iodosulfuron methyl sodium; Ipfencarbazone; Mesosulfuron methyl; Mesotrione; Metamifop; Metamitron; Orthosulfamuron; Oxadiazon; Paraquat dichloride; Penoxsulam; Pinoxaden; Propaquizafop; Pyrazosulfuron ethyl; Pyribenzoxim; Pyriftalid; Pyrithiobac sodium; Pyroxasulfon; Pyroxsulam; Quizalofop ethyl; Quizalofop-P-tefuryl; Saflufenacil; Sodium acifluorfen; Sulfentrazone; Tembotrione; Topramezone; Triafamone; Triasulfuron; Triclopyr acid; Triclopyr butotyl ester; Trifloxysulfuron sodium; Trifluralin.

(*b*) with content by mass greater than 60%: Indaziflam; Mesotrione.

(*c*) with content by mass greater than 40%: Paraquat dichloride.";

(*vi*) after Supplementary Note 10, the following Supplementary Notes shall be inserted, namely:—

"11. Tariff item 3808 92 80 covers one of the following goods of sub-heading 3808 92:

(*a*) with content by mass greater than 90%: Ametroctradin; Amisulbrom; Aureofungin; Azoxystrobin; Benalaxyl; Benalaxyl M; Boscalid; Buprimate; Copper sulphate pentahydrate; Cyazofamid; Cyflufenamide; Cyproconazole; Cyzofamide; Difenoconazole; Dimethomorph; Dinocap; Epoxyconazole; Famoxadone; Fenamidone; Fenoxanil; Fluopicolide; Fluopyram; Flusilazole; Fluxapyroxad; Fosetyl-Al; Iprodione; Iprovalicarb; Kresoxim Methyl; Lime Sulphur; Mandipropamid; Mefentrifluaconazole; Meptyldiinocop; Metiram; Metrafenone; Myclobutanil; Oxathiapiprolin; Pencycuron; Penflufen; Picoxystrobin; Polyoxin D Zinc salt; Prochloraz; Pydiflumetofen; Pyraclostrobin; Pyriofenone; Tetraconazole; Thifluzamide; Tribasic Copper Sulfate; Trifloxistrobin; Triticonazole; Valifenalate.

(*b*) with content by mass greater than 60%: Copper Hydroxide; Kasugamycin; Propamocarb hydrochloride; Propineb.

12. Tariff item 3808 93 41 covers one of the following goods of sub-heading 3808 93 : Alphanaphthyl Acetic Acid conforming to IS 13070; Chlormequat Chloride (CCC) conforming to IS 8961; Ethephon conforming to IS 14408; Mepiquate Chloride conforming to IS 16340.

13. Tariff item 3808 93 42 covers one of the following goods of sub-heading 3808 93 with content by mass greater than 90%: 1-Methyl Cyclopropene; 6-Benzyladenine; Cyclanilide; Forchlorfenuron; Paclobutrazol; Prohexadione Calcium; Sodium paranitrophinolate; Triacontanol.

(1)	(2)	(3)	(4)	(5)
	14. Tariff item 3808 94 20 covers one of the following goods of sub-heading 3808 94:			
	(*a*) with content by mass greater than 90%: Dichloropropene and Dichloropropane mixture (DD mixture); Hydrogen cyanamide.			
	(*b*) with content by mass greater than 40%: Magnesium phosphide plates.			
	15. Tariff item 3808 99 11 covers one of the following goods of sub-heading 3808 99: Bromadiolone conforming to IS 12914.			
	16. Tariff item 3808 99 12 covers one of the following goods of sub-heading 3808 99 with content by mass greater than 90%: Acequinocyl; Bifenazate; Brodifacoum; Coumachlor; Coumatetralyl; Flocoumafen; Fluazaindolizine; Fluensulfone; Gossyplure.”;			
	(*vii*) in heading 3808,—			
	(*a*) after tariff item 3808 91 92 and the entries relating thereto, the following shall be inserted, namely:—			
“3808 91 93	---- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-”;
	(*b*) for tariff item 3808 92 90 and the entries relating thereto, the following shall be substituted, namely:—			
“3808 92 80	--- Goods specified in Supplementary Note 11 to this Chapter	kg.	10%	-
	--- *Other:*			
3808 92 91	---- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 92 99	---- Other	kg.	10%	-”;
	(*c*) for tariff item 3808 93 40 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- *Plant growth regulators:*			
3808 93 41	---- Goods specified in Supplementary Note 12 to this Chapter	kg.	10%	-
3808 93 42	---- Goods specified in Supplementary Note 13 to this Chapter	kg.	10%	-
3808 93 49	---- Other:	kg.	10%	-”;
	(*d*) for tariff item 3808 93 90 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- *Other:*			
3808 93 91	---- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 93 99	---- Other	kg.	10%	-”;
	(*e*) for tariff item 3808 94 00 and the entries relating thereto, the following shall be substituted, namely:—			
“3808 94	-- *Disinfectants:*			
3808 94 10	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 94 20	--- Goods specified in Supplementary Note 14 to this Chapter	kg.	10%	-
3808 94 90	--- Other	kg.	10%	-”;

(1)		(2)	(3)	(4)	(5)
		(*f*) for tariff items 3808 99 10 and 3808 99 90 and the entries relating thereto, the following shall be substituted, namely:—			
	"---	*Goods specified in Supplementary Note 15 and 16 to this Chapter:*			
3808 99 11	----	Goods specified in Supplementary Note 15 to this Chapter	kg.	10%	-
3808 99 12	----	Goods specified in Supplementary Note 16 to this Chapter	kg.	10%	-
	---	*Other:*			
3808 99 91	----	Containing bromomethane (methyl bromide) or bromochloromethane	kg.	10%	-
3808 99 92	----	Pesticides, not elsewhere specified or included	kg.	10%	-
3808 99 99	----	Other	kg.	10%	-";
		(*viii*) for tariff item 3813 00 00 and the entries relating thereto, the following shall be substituted, namely:—			
"3813		PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES			
3813 00	-	*Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades:*			
3813 00 10	---	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg.	10%	-
3813 00 20	---	Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	kg.	10%	-
3813 00 30	---	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3813 00 40	---	Containing bromochloromethane	kg.	10%	-
3813 00 90	---	Other	kg.	10%	-";
		(*ix*) in heading 3814, for tariff items 3814 00 10 and 3814 00 20 and the entries relating thereto, the following shall be substituted, namely:—			
	"---	*Organic composite solvents and thinners, not elsewhere specified or included:*			
3814 00 11	----	Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3814 00 12	----	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	kg.	10%	-
3814 00 13	----	Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	kg.	10%	-
3814 00 19	----	Other	kg.	10%	-
	---	*Prepared paint or varnish removers:*			

(1)		(2)	(3)	(4)	(5)
3814 00 21	----	Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)	kg.	10%	-
3814 00 22	----	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	kg.	10%	-
3814 00 23	----	Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	kg.	10%	-
3814 00 29	----	Other	kg.	10%	-";

(*x*) for the entry in column (4) occurring against all the tariff items of sub-heading 3822 90, the entry "10%" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 3824 60, the entry "20%" shall be substituted;

(*xii*) for the entry in column (4) occurring against tariff item 3824 99 00, the entry "7.5%" shall be substituted;

(*12*) in Chapter 39, for the entry in column (4) occurring against all the tariff items of headings 3920 and 3921, the entry "20%" shall be substituted;

(*13*) in Chapter 64, for the entry in column (4) occurring against all the tariff items of headings 6401, 6402, 6403, 6404 and 6405, the entry "20%" shall be substituted;

(*14*) in Chapter 68, for the entry in column (4) occurring against tariff items 6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90, 6802 23 10, 6802 23 90, 6802 29 00, 6802 91 00, 6802 92 00 and 6802 93 00, the entry "20%" shall be substituted;

(*15*) in Chapter 71,—

(*i*) in heading 7106,—

(*a*) after tariff item 7106 91 10 and the entries relating thereto, the following shall be inserted, namely:—

"7106 91 20	---	Containing 99.9 per cent. or more by weight of silver	kg.	10%	-";

(*b*) for tariff item 7106 92 20 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Bar:*			
7106 92 21	----	Containing 99.9 per cent. or more by weight of silver	kg.	10%	-
7106 92 29	----	Other	kg.	10%	-";

(*ii*) in heading 7108, for tariff items 7108 12 00 and 7108 13 00 and the entries relating thereto, the following shall be substituted, namely:—

"7108 12	--	*Other unwrought forms:*			
7108 12 10	---	Containing 99.5 per cent. or more by weight of gold	kg.	10%	-
7108 12 90	---	Other	kg.	10%	-
7108 13	--	*Other semi-manufactured forms:*			

(1)		(2)	(3)	(4)	(5)
7108 13 10	---	Containing 99.5 per cent. or more by weight of gold	kg.	10%	-
7108 13 90	---	Other	kg.	10%	-";

(*iii*) in heading 7110, for tariff items 7110 11 10 to 7110 19 00 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Unwrought form:*			
7110 11 11	----	Containing 99.0 per cent. or more by weight of platinum	kg.	10%	-
7110 11 19	----	Other	kg.	10%	-
	---	*In powder form:*			
7110 11 21	----	Containing 99.0 per cent. or more by weight of platinum	kg.	10%	-
7110 11 29	----	Other	kg.	10%	-
7110 19	--	*Other:*			
7110 19 10	---	Containing 99.0 per cent. or more by weight of platinum	kg.	10%	-
7110 19 90	---	Other	kg.	10%	-";

(*iv*) for the entry in column (4) occurring against all the tariff items of headings 7113 and 7114, the entry "20%" shall be substituted;

(*16*) in Chapter 72, for the entry in column (4) occurring against tariff items 7210 12 10, 7210 12 90, 7219 12 00, 7219 13 00, 7219 21 90, 7219 90 90 and 7225 11 00, the entry "15%" shall be substituted;

(*17*) in Chapter 73, for the entry in column (4) occurring against tariff items 7307 29 00, 7307 99 90, 7308 90 90, 7310 29 90, 7318 15 00, 7318 16 00, 7318 29 90, 7320 90 90, 7325 99 99, 7326 19 90 and 7326 90 99, the entry "15%" shall be substituted;

(*18*) in Chapter 74, for the entry in column (4) occurring against tariff items 7404 00 12, 7404 00 19 and 7404 00 22, the entry "Free" shall be substituted;

(*19*) in Chapter 80,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 8001, the entry "Free", shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 8002, the entry "Free", shall be substituted;

(*20*) in Chapter 81,—

(*i*) for the entry in column (4) occurring against tariff items 8101 94 00, 8101 97 00, 8102 94 00, 8102 97 00 , 8103 20 10, 8103 20 90, 8103 30 00, 8105 20 20, 8105 30 00, 8106 10 10, 8106 90 10, 8109 21 00, 8109 31 00, 8109 39 00, 8110 10 00, 8110 20 00, 8112 12 00, 8112 13 00, 8112 31 10, 8112 31 20, 8112 31 30, 8112 41 10, 8112 41 20, 8112 61 00, 8112 69 10 and 8112 69 20, the entry "Free" shall be substituted;

(*ii*) in the entry in column (2) occurring against heading 8112, for the brackets and words "(Columbium and)", the brackets and words "(columbium), and" shall be substituted;

(*21*) in Chapter 85,—

(*i*) in Sub-heading Note 2, for the brackets, figures and words "50 × 103 Gy(silicon) (5 × 106 RAD (silicon))", the brackets, figures and words "50 × 10^3 Gy(silicon) (5 × 10^6 RAD (silicon))" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff items 8541 42 00, 8541 43 00 and 8541 49 00 the entry "20%" shall be substituted;

(*22*) in Chapter 87,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 8702, the entry "20%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 8703, the entry "70%" shall be substituted;

(*iii*) for the entry in column (4) occurring against the heading 8704, the entry "20%" shall be substituted;

(*iv*) for the entry in column (4) occurring against the heading 8711, the entry "70%" shall be substituted;

(*v*) for the entry in column (4) occurring against tariff item 8712 00 10, the entry "20%" shall be substituted;

(*23*) in Chapter 89, for the entry in column (4) occurring against all the tariff items of heading 8903, the entry "20%" shall be substituted;

(*24*) in Chapter 90, for the entry in column (4) occurring against tariff item 9028 30 10, the entry "20%" shall be substituted;

(*25*) in Chapter 94, for the entry in column (4) occurring against all the tariff items of headings 9401, 9403, 9404 and 9405, the entry "20%" shall be substituted;

(*26*) in Chapter 95, for the entry in column (4) occurring against tariff item 9503 00 91, the entry "20%" shall be substituted;

(*27*) in Chapter 98,—

(*i*) for the entry in column (4) occurring against tariff item 9802 00 00, the entry "70%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 9803 00 00, the entry "70%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 9804, the entry "20%" shall be substituted.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

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ದಿನಾಂಕ: 29.03.2025 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE RAILWAYS (AMENDMENT) ACT, 2025 (NO. 9 OF 2025) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—25 REGISTERED NO. DL—(N)04/0007/2003—25

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-29032025-262127
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असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 9] नई दिल्ली, शनिवार, मार्च 29, 2025/चैत्र 8, 1947 (शक)
No. 9] NEW DELHI, SATURDAY, MARCH 29, 2025/CHAITRA 8, 1947 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 29*th March,* 2025/*Chaitra* 8, 1947 *(Saka)*

The following Act of Parliament received the assent of the President on the 29th March, 2025 and is hereby published for general information:—

THE RAILWAYS (AMENDMENT) ACT, 2025

No. 9 of 2025

[29*th March,* 2025.]

An Act further to amend the Railways Act, 1989.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Railways (Amendment) Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

24 of 1989.

2. In section 2 of the Railways Act, 1989 (hereinafter referred to as the principal Act), after clause (*1A*), the following clause shall be inserted, namely:—

'(*1B*) "Board" means the Railway Board constituted under sub-section (*1*) of section 2A;'.

Insertion of new Chapter IA.

3. After Chapter I of the principal Act, the following Chapter shall be inserted, namely:—

"CHAPTER IA

RAILWAY BOARD

Railway Board.

2A. (*1*) There shall be constituted a body to be known as the Railway Board to exercise the powers conferred upon, and to perform the functions assigned to it under this Act and the Railway Board constituted under the Resolution of the Government of India, Public Works Department No. 256G, dated the 18th February, 1905, with its composition as revised from time to time, shall be deemed to be the Railway Board constituted under this Act.

(*2*) The Central Government may, by notification, invest the Railway Board, either absolutely or subject to any conditions, with all or any of the powers or functions of the Central Government under this Act with respect to all or any Railways.

(*3*) The qualification, experience and terms and conditions of appointment of the Chairman and the other Members of the Board and the manner of filling up the said posts shall be such as may be prescribed.

(*4*) The Board shall consist of such number of Members as may be prescribed.

(*5*) The Board shall be provided with a Secretary and such officers and other employees as may be necessary to exercise such powers and discharge such duties under this Act and all correspondence shall be addressed to the Secretary to the Board.

(*6*) The terms and conditions of service of the Secretary and other officers and employees of the Board shall be such as may be prescribed.

(*7*) The Chairman and Members of the Board appointed under the Resolution of the Government of India, Public Works Department No. 256G, dated the 18th February, 1905, with its composition as revised from time to time and the Secretary, officers and other employees appointed to the Board before the commencement of the Railways (Amendment) Act, 2025, shall be deemed to have been appointed under this Act:

Provided that the terms and conditions of service of the Chairman, Members, Secretary, officers and other employees of the Board holding the office as such immediately before the commencement of the Railways (Amendment) Act, 2025 shall not be varied to their disadvantage after their appointment.

Mode of signifying communications from Board.

2B. Any notice, determination, direction, requisition, appointment, expression of opinion, approval or sanction, to be given or signified on the part of the Board, for any of the purposes of, or in relation to, any powers or functions with which it may be invested by notification under sub-section (*2*) of section 2A, shall be sufficient and binding if in writing signed by the Secretary to the Board, or by any other person authorised by the said Board to act in its behalf in respect of the matters to which such authorisation may relate; and the Board shall not in any case be bound in respect of any of the matters aforesaid unless by some writing signed in manner aforesaid.".

Amendment of section 200.

4. In section 200 of the principal Act,—

(*i*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

9 of 1890. 4 of 1905.

"(*1*) The Indian Railways Act, 1890 and the Indian Railway Board Act, 1905 are hereby repealed.";

(*ii*) in sub-section (*2*),—

(*a*) in the opening portion, for the words, figures and brackets "the Indian Railways Act, 1890 (hereinafter referred to as the repealed Act)", the words, figures and brackets "the Indian Railways Act, 1890 and the Indian Railway Board Act, 1905 (hereinafter referred to as the repealed Acts)" shall be substituted;

9 of 1890. 4 of 1905.

(*b*) in clause (*a*), for the words "the repealed Act", the words "the repealed Acts" shall be substituted;

(*c*) in clause (*b*), for the words "the repealed Act", at both the places where they occur, the words and figures "the Indian Railways Act, 1890" shall be substituted.

9 of 1890.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-17

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 07 ಕೇಶಾಪ್ರ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 08.04.2025

ದಿನಾಂಕ: 29.03.2025 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE DISASTER MANAGEMENT (AMENDMENT) ACT, 2025 (NO. 10 OF 2025) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—25 REGISTERED NO. DL—(N)04/0007/2003—25

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असाधारण
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भाग II — खण्ड 1
PART II — Section 1
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सं॰ 10] नई दिल्ली, शनिवार, मार्च 29, 2025/चैत्र 8, 1947 (शक)
No. 10] NEW DELHI, SATURDAY, MARCH 29, 2025/CHAITRA 8, 1947 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 29*th March,* 2025/*Chaitra* 8, 1947 *(Saka)*

The following Act of Parliament received the assent of the President on the 29th March, 2025 and is hereby published for general information:—

THE DISASTER MANAGEMENT (AMENDMENT) ACT, 2025

No. 10 OF 2025

[29*th March,* 2025.]

An Act to amend the Disaster Management Act, 2005.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Disaster Management (Amendment) Act, 2025. Short title and commencement.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

2. In section 2 of the Disaster Management Act, 2005 (hereinafter referred to as the principal Act), 53 of 2005.—

(*i*) in clause (*d*), the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the removal of doubts, it is hereby clarified that the expression "man made causes" does not include any law and order related matter or situation, or any situation arising from a law and order related matter or situation;';

(*ii*) after clause (*d*), the following clause shall be inserted, namely:—

'(*da*) "disaster database" means a database which includes disaster assessment, fund allocation detail, expenditure, preparedness and mitigation plan, risk register according to type and severity of risk and such other relevant matters, in accordance with such policy, as may be determined by the Central Government;';

(*iii*) in clause (*e*),—

(*a*) in sub-clause (*viii*), for the words "rehabilitation and reconstruction", the words "rehabilitation, recovery and reconstruction" shall be substituted;

(*b*) the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of this clause, the expression "disaster management" is inclusive of "disaster risk reduction", that is, the practice of reducing disaster risk through systematic effort to analyse and manage the causal facts of disaster through—

(*i*) reduced exposure to hazard;

(*ii*) reduced vulnerability of people, property, infrastructure, economic activity, environmental and natural resource; and

(*iii*) improved preparedness, resilience and capacity to manage and respond to adverse event;';

(*iv*) after clause (*e*), the following clause shall be inserted, namely:—

'(*ea*) "disaster risk" means the potential loss of life, injury, destroyed or damaged property, infrastructure and assets, economic and social disruption and environmental degradation, which could occur to a system, society or a community in a specific period of time, determined probabilistically as a function of hazard, exposure, vulnerability and capacity.

Explanation.—For the purposes of this Act, the expression "infrastructure" refers to physical structures, facilities, networks, systems and assets, which provide services that are essential to the social, ecological and economic functioning of a community or society;';

(*v*) after clause (*g*), the following clauses shall be inserted, namely:—

'(*ga*) "evacuation" means moving people or assets temporarily to safer places before, during or after the occurrence of a hazardous event;

(*gb*) "exposure" means the situation of people, buildings, infrastructure, production capacities and other tangible human assets, the environment and natural resources located in hazard-prone areas.

Explanation.—For the purposes of this clause, the expression "hazard-prone areas" means those locations where different hazards are known to have occurred or likely to occur;

(*gc*) "hazard" means a process or phenomenon relating to a disaster that may cause—

(*a*) loss of life;

(*b*) injury or other health impacts;

(*c*) damage to property, buildings and infrastructure;

(*d*) social and economic disruption; or

(*e*) environmental degradation;

(*gd*) "High Level Committee" means the Committee constituted under section 8B;';

(*vi*) in clause (*h*), after the words "Zila Parishad", the words "or Autonomous District Council" shall be inserted;

(*vii*) in clause (*i*), after the word "situation", the words "including the provisioning of disaster-resilient infrastructure" shall be inserted;

(*viii*) after clause (*j*), the following clause shall be inserted, namely:—

'(*ja*) "National Crisis Management Committee" means the Committee constituted under section 8A;';

(*ix*) after clause (*l*), the following clause shall be inserted, namely:—

'(*la*) "National Policy" means a statement of guiding principles, and broad course of actions adopted by the Government at the national and state level in pursuit of,—

(*a*) national objectives of reducing disaster risk and loss;

(*b*) improving preparedness; and

(*c*) ensuring resilient recovery from disaster;';

(*x*) for clause (*m*), the following clause shall be substituted, namely:—

'(*m*) "preparedness" means the knowledge and capacity of Government, response and recovery organisation, community and individual to anticipate, respond to and recover from threatening disaster situation or disaster;';

(*xi*) after clause (*n*), the following clause shall be inserted, namely:—

'(*na*) "prevention" means activity and measure to avoid potential adverse impact of disaster;';

(*xii*) for clause (*o*), the following clauses shall be substituted, namely:—

'(*o*) "reconstruction" means rebuilding and restoration of infrastructure, service, building and facility required for the functioning of a community affected by a disaster;

(*oa*) "recovery" means the restoration or improvement of economic, physical, social, cultural and environmental assets, system and activity, of a disaster-affected community;

(*ob*) "rehabilitation" means the restoration of basic service, facility and capacity for the functioning of a disaster-affected community;

(*oc*) "resilience" means the ability of a system, community or society exposed to hazards to resist, absorb, respond to and recover from the effects of a hazard in a timely and efficient manner and the expression "resilient" shall be construed accordingly;';

(*xiii*) after clause (*p*), the following clause shall be inserted, namely:—

'(*pa*) "response" means the action taken directly before, during or after a disaster in order to save lives, reduce injury and health impact, ensure public safety and meet the basic subsistence needs of the people affected;';

(*xiv*) after clause (*t*), the following clauses shall be inserted, namely:—

'(*u*) "Urban Authority" means the Urban Disaster Management Authority constituted under sub-section (*1*) of section 41A;

(*v*) "Urban Plan" means the plan for disaster management, prepared by the Urban Authority under sub-section (*4*) of section 41A;

(*w*) "vulnerability" means the conditions determined by physical, social, economic and environmental factor or process which increase the susceptibility of an individual, a community, asset, infrastructure or system to the impact of hazard.'.

Amendment of section 3.

3. In section 3 of the principal Act, after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3A*) The day-to-day functions of the National Authority shall be performed by the Vice-Chairperson and in the absence of the Vice-Chairperson, by a member designated by the Chairperson or, as the case may be, the Vice-Chairperson, of the National Authority.".

Substitution of new section for section 5.

4. For section 5 of the principal Act, the following section shall be substituted, namely:—

Appointment of officers and other employees of National Authority.

"5. (*1*) The National Authority may, with the previous approval of the Central Government, specify the number, nature and category of officers and other employees, as is necessary to carry out its functions.

(*2*) The National Authority may also appoint experts and consultants as necessary to perform its functions.

(*3*) The salaries and allowances payable to, and other terms and conditions of service of officers, other employees, experts and consultants of the National Authority, shall be such as may be prescribed by the Central Government.".

Amendment of section 6.

5. In section 6 of the principal Act, in sub-section (*2*),—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) coordinate the preparation and approval of the National Plan;";

(*ii*) in clause (*i*), after the words "take such other measures", the words "which includes providing technical guidance to State Governments and State Authorities" shall be inserted;

(*iii*) after clause (*j*), the following clauses shall be inserted, namely:—

'(*k*) coordinate and monitor the implementation of the National Policy;

(*l*) lay down guidelines for preparing disaster management plan by different Ministries or Departments of the Central Government and the State Authorities;

(*m*) provide necessary technical guidance to the State Governments and the State Authorities for preparing their disaster management plans in accordance with the guidelines laid down by it;

(*n*) provide necessary advice and technical guidance to different Ministries or Departments and agencies of the Government of India, and the State Governments regarding mitigation, preparedness, and recovery and reconstruction measures;

(*o*) take stock of the entire range of disaster risks in the country periodically, including emerging disaster risks, and issue updated guidance for their mitigation.

Explanation.—For the purposes of this clause, it is hereby clarified that the expression "emerging disaster risks" refer to risks of those disasters that may not have taken place, but may occur in future due to extreme climate events and other factors as may be determined by the National Authority;

(*p*) plan and coordinate specialised training programmes for disaster management for different levels of officers, employees and voluntary rescue workers;

(*q*) provide necessary technical guidance or give advice to the State Authorities, District Authorities and Urban Authorities for carrying out their functions under this Act;

(*r*) promote general education and awareness in relation to disaster management;

(*s*) monitor the implementation of the guidelines laid down by the National Authority for integrating disaster prevention and mitigation measures in the development plans and projects of Ministries or Departments of the Government of India;

(*t*) undertake disaster preparedness assessment of each State periodically, in line with the National Plan and the guidelines laid down by it;

(*u*) undertake in the aftermath of severe disaster in any State, post disaster audit of preparedness and response activities of the State;

(*v*) create a national disaster database in accordance with such policy as may be determined by the Central Government;

(*w*) recommend guidelines for the minimum standards of relief to be provided to persons affected by disaster, which may include,—

(*i*) the minimum requirements to be provided in the relief camps in relation to shelter, food, drinking water, medical cover and sanitation;

(*ii*) the special provision to be made for widows and orphans;

(*iii*) *ex gratia* assistance on account of loss of life as also assistance on account of damage to houses and for restoration of means of livelihood; and

(*iv*) such other reliefs as the National Authority may deem appropriate.'.

Insertion of new sections 8A and 8B.

6. After section 8 of the principal Act, the following sections shall be inserted, namely:—

National Crisis Management Committee.

"8A. (*1*) The National Crisis Management Committee constituted by the Government of India prior to the commencement of the Disaster Management (Amendment) Act, 2025, shall be the National Crisis Management Committee for the purposes of this Act and act as the nodal body to deal with the major disasters which have serious or national ramifications.

(*2*) The National Crisis Management Committee referred to in sub-section (*1*) shall consist of the Cabinet Secretary as Chairperson and such other members as may be notified by the Central Government.

(*3*) The Chairperson of the National Crisis Management Committee may invite any other officer of the Central Government or a State Government for taking part in any meeting of such Committee and shall exercise such powers and perform such functions as the Central Government may determine.

(*4*) The procedure to be followed by the National Crisis Management Committee, in exercise of its powers and discharge of its functions, shall be such as may be prescribed by the Central Government.

High Level Committee.

8B. (*1*) The High Level Committee constituted by the Government of India prior to the commencement of the Disaster Management (Amendment) Act, 2025, shall be the High Level Committee for the purposes of this Act which shall provide the financial assistance as envisaged under section 46 to the State Governments in the event of a disaster and approve the financial assistance for mitigation needs under section 47.

(*2*) The High Level Committee referred to in sub-section (*1*) shall consist of the Minister in-charge of the Ministry or Department of the Central Government having administrative control over the disaster management as the Chairperson and such other members as may be notified by the Central Government.”.

Amendment of section 10.

7. In section 10 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

‘(*2*) Without prejudice to the generality of the provisions contained in sub-section (*1*), the National Executive Committee may,—

(*a*) act as the coordinating body for disaster management;

(*b*) monitor the implementation of the National Plan and the plans prepared by the Ministries or Departments of the Government of India;

(*c*) monitor, coordinate and give directions regarding the mitigation and preparedness measures to be taken by different Ministries or Departments and agencies of the Government of India;

(*d*) evaluate the preparedness at all governmental levels for the purpose of responding to any threatening disaster situation or disaster and provide necessary advice, where necessary, for enhancing such preparedness;

(*e*) coordinate response in the event of any threatening disaster situation or disaster;

(*f*) lay down guidelines, or give directions to, Ministries or Departments of the Government of India, the State Governments and the State Authorities concerned regarding measures to be taken by them in response to any threatening disaster situation or disaster;

(*g*) require any Ministry or Department or agency of the Government to make available to the Central Government or State Government such men or material resources as are available with it for the purposes of emergency response, rescue and relief;

(*h*) advise, assist and coordinate the activities of the Ministries or Departments of the Government of India, State Governments, statutory bodies, other governmental or non-governmental organisations and others engaged in disaster management;

(*i*) in the event of a disaster or a threatening disaster situation affecting more than one State, issue directions for:—

(*i*) coordination between the States concerned;

(*ii*) containment measures as deemed necessary;

(*iii*) monitoring and forecasting the effects of the disaster across multiple States;

(*iv*) deployment of specialised teams, material resources and equipment;

(*v*) requisitioning of necessary resources and technical capacities from public and private entities and their deployment towards reducing the impact of the disaster;

(*vi*) adequate public awareness measures; and

(*vii*) coordination of support to individuals and communities affected by containment measures; and

(*j*) perform such other functions as it may deem appropriate.

Explanation.—For the purposes of this section, it is hereby clarified that the expression "containment measures" means the actions and strategies adopted at the individual, community, district, State, multi-State or national levels aimed at controlling or slowing the spread of a disaster from its initial focal area.'.

Amendment of section 11.

8. In section 11 of the principal Act,—

(*i*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The National Authority shall coordinate, in consultation with the Central Government and the State Governments and other stakeholders in the field of disaster management, for preparation and approval of the National Plan having regard to the National Policy.";

(*ii*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) The National Authority shall review the National Plan once in every three years and update at least once in every five years.".

Omission of sections 12 and 13.

9. Sections 12 and 13 of the principal Act shall be omitted.

Amendment of section 18.

10. In section 18 of the principal Act, in sub-section (*2*),—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) coordinate the preparation, and approve the State Plan in accordance with the guidelines laid down by the National Authority;";

(*ii*) after clause (*c*), the following clause shall be inserted, namely:—

"(*ca*) approve the District Plan and Urban Plan, prepared by the District Authorities and Urban Authorities respectively, in accordance with the National Plan and State Plan;";

(*iii*) after clause (*h*), the following clauses shall be inserted, namely:—

"(*i*) take stock of the entire range of disaster risks in the State, periodically including emerging disaster risks, and take necessary measures for their mitigation;

(*j*) coordinate and monitor the implementation of the National Policy, the National Plan and the State Plan;

(*k*) lay down guidelines for preparation of disaster management plan by the Departments of the Government of the State, the District Authorities and the Urban Authorities;

(*l*) promote general education, awareness and community training in regard to the forms of disasters to which different parts of the State are vulnerable and the measures that may be taken by such community to prevent the disaster, mitigate and respond to such disaster;

(*m*) provide necessary technical assistance or give advice to the District Authorities, local authorities and Urban Authorities for carrying out their functions effectively;

(*n*) provide information to the National Authority relating to different aspects of disaster management;

(*o*) lay down guidelines for standards of relief to persons affected by disasters in the State:

Provided that such standards shall in no case be less than the minimum standards in the guidelines laid down by the National Authority in this regard;

(*p*) maintain the State disaster database and provide inputs to the National disaster database.".

Omission of section 19.

11. Section 19 of the principal Act shall be omitted.

Amendment of section 20.

12. In section 20 of the principal Act, in sub-section (*2*), after clause (*b*), the following clause shall be inserted, namely:—

"(*c*) the Director General of Police of the State shall be member of the State Executive Committee, *ex officio*.".

Amendment of section 22.

13. In section 22 of the principal Act, in sub-section (*2*),—

(*i*) clauses (*a*) and (*c*) shall be omitted;

(*ii*) in clause (*d*), for the words "and District Authorities", the words ", the District Authorities and the Urban Authorities" shall be substituted;

(*iii*) clause (*i*) shall be omitted;

(*iv*) in clause (*j*), after the words "District Authorities", the words ", Urban Authorities," shall be inserted;

(*v*) clause (*k*) shall be omitted;

(*vi*) in clause (*m*), for the words "District Authority or the local authority", the words "District Authority, Urban Authority or the local authority" shall be substituted;

(*vii*) clause (*n*) shall be omitted.

Amendment of section 23.

14. In section 23 of the principal Act,—

(*i*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The State Authority shall coordinate the preparation of the State Plan having regard to the National Plan and guidelines laid down by the National Authority, and in consultation with local authorities, District Authorities, Urban Authorities and the people's representatives as the State Authority may deem fit.";

(*ii*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The State Plan shall be approved by the State Authority.";

(*iii*) in sub-section (*4*), for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) the exposure of different parts of the State to different hazards and vulnerability of its people, assets, infrastructure, livelihood and economic activity to those hazards;";

(*iv*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) The State Authority shall review the State Plan once in every three years and update atleast once in every five years.".

Amendment of section 24.

15. In section 24 of the principal Act, in clause (*e*), after the words "any District Authority", the words ", any Urban Authority" shall be inserted.

Amendment of section 25.

16. In section 25 of the principal Act, in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) not exceeding two other Members to be appointed by the State Government who may be taken from other district level officers, disaster management experts and civil society organisation.".

Amendment of section 31.

17. In section 31 of the principal Act, in sub-section (*4*), for the word "annually", the words "at least once in every two years or earlier as necessary" shall be substituted.

Amendment of section 35.

18. In section 35 of the principal Act, in sub-section (*2*),—

(*i*) in clause (*a*), for the words "coordination of actions", the words "coordinate and monitor actions" shall be substituted;

(*ii*) clauses (*b*) and (*d*) shall be omitted;

(*iii*) after clause (*h*), the following clause shall be inserted, namely:—

"(*ha*) notify the Ministries or Departments of the Government of India which shall have the responsibility for monitoring, early warning, prevention, mitigation, preparedness and capacity building with regard to disasters arising from various hazards;".

Amendment of section 36.

19. In section 36 of the principal Act,—

(*i*) for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) provide assistance to the National Authority and State Government for drawing up mitigation, preparedness and response plans, capacity building, data collection and identification and training of personnel in relation to disaster management;";

(*ii*) in clause (*g*), after sub-clause (*v*), the following sub-clauses shall be inserted, namely:—

"(*vi*) carrying out rescue and relief operations in the affected area;

(*vii*) assessing the damage from any disaster; and

(*viii*) carrying out the rehabilitation and re-construction;".

Amendment of section 38.

20. In section 38 of the principal Act, in sub-section (*2*),—

(*i*) in clause (*a*),—

(*a*) after the words "District Authorities", the words ", Urban Authorities" shall be inserted;

(*b*) for the words "local authority", the words "local authorities" shall be substituted;

(*ii*) in clause (*b*), for the words "and the District Authorities", the words "the District Authorities and the Urban Authorities" shall be substituted;

(*iii*) in clause (*d*), for the words "and the District Plans", the words ", the District Plans and the Urban Plans" shall be substituted;

(*iv*) in clause (*i*), for the words "and the District Authorities", the words ", the District Authorities and the Urban Authorities" shall be substituted;

(*v*) after clause (*i*), the following clause shall be inserted, namely:—

"(*ia*) notify State-specific hazard-wise nodal Departments, which shall have the responsibility for monitoring, early warning, prevention, mitigation, preparedness and capacity building with regard to disasters arising from those State-specific hazards;";

(*vi*) in clause (*j*), for the words "or the District Authorities", the words ", the District Authorities or the Urban Authorities" shall be substituted;

(*vii*) for clause (*k*), the following clause shall be substituted, namely:—

"(*k*) provide recovery and reconstruction assistance to the victims of any disaster; and".

Amendment of section 39.

21. In section 39 of the principal Act,—

(*a*) in clause (*f*), for the words "and District Authorities", the words "District Authorities and Urban Authorities" shall be substituted;

(*b*) in clause (*g*), after the words "authorities at the district level", the words "and the Urban Plan by the Urban Authorities" shall be inserted;

(*c*) in clause (*h*), after the words "District Authorities", the words "or the Urban Authorities" shall be inserted.

Amendment of section 41.

22. In section 41 of the principal Act, in sub-section (*1*), after clause (*d*), the following clause shall be inserted, namely:—

"(*e*) prepare a disaster management plan as referred to in section 32.".

Insertion of new section 41A.

23. After section 41 of the principal Act, the following section shall be inserted, namely:—

Urban Disaster Management Authority.

'41A. (*1*) The State Government may, by notification in the Official Gazette, constitute a separate Urban Disaster Management Authority for their State capitals and all cities having a Municipal Corporation, except for the National Capital Territory of Delhi and Union territory of Chandigarh.

(*2*) The Urban Authority constituted under sub-section (*1*) shall consist of the following, namely:—

(*i*) the Municipal Commissioner—Chairperson, *ex officio*;

(*ii*) the District Collector of the District concerned—Vice Chairperson, *ex officio*; and

(*iii*) such other members, with such pay and allowances as may be determined by the State Government—members.

(*3*) The Urban Authority may have a separate Secretariat at such place in the district as may be determined by the State Government.

(*4*) The Urban Authority shall be responsible for preparation of Urban Plan, which shall be approved by the State Authority.

(*5*) The Urban Authority shall be responsible for coordinating the implementation of the Urban Plan.

(*6*) The other functions and powers and such other matters relating to the Urban Authority shall be such as may be prescribed by the State Government.

Explanation.—For the purposes of this section, the expression "Municipal Corporation" means a Municipal Corporation as referred to in clause (*c*) of article 243Q of the Constitution.'.

Substitution of new section for section 43.

24. For section 43 of the principal Act, the following section shall be substituted, namely:—

Officers, employees, experts and consultants of National Institute.

"43. (*1*) The Central Government shall provide the National Institute of Disaster Management with such officers, other employees and consultants, as it considers necessary, for carrying out its functions.

(*2*) The National Institute may recruit experts as per norms approved by the Central Government to perform such functions as provided in sub-section (*9*) of section 42.

(*3*) The salaries, allowances payable to officers and employees and the other terms and conditions of their service shall be such as may be prescribed.".

Amendment of Chapter VIII.

25. In Chapter VIII of the principal Act, for the heading, the heading "DISASTER RESPONSE FORCE" shall be substituted.

Insertion of new section 44A.

26. After section 44 of the principal Act, the following section shall be inserted, namely:—

State Disaster Response Force.

"44A. (*1*) The State Government may, by notification in the Official Gazette, constitute a State Disaster Response Force for the purpose of specialist response to a threatening disaster situation or disaster.

(*2*) Subject to the provisions of this Act, the State Disaster Response Force shall be constituted in such manner, with such functions and the terms and conditions of service of the members of such Force shall be such as may be prescribed by the State Government concerned.".

Amendment of section 46.

27. In section 46 of the principal Act,—

(*i*) in sub-section (*1*), for the words "for meeting any threatening disaster situation or disaster", the words "for meeting different aspects of disaster management" shall be substituted;

(*ii*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Fund constituted under sub-section (*1*), shall be applied in accordance with the guidelines laid down by the Central Government in consultation with the National Authority.".

Amendment of section 47.

28. In section 47 of the principal Act,—

(*i*) in sub-section (*1*), for the words "for projects exclusively for the purpose of mitigation", the words "for meeting disaster mitigation needs" shall be substituted;

(*ii*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Fund constituted under sub-section (*1*), shall be applied in accordance with the guidelines laid down by the Central Government in consultation with the National Authority.".

Amendment of section 48.

29. In section 48 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The State Government shall ensure that the funds established—

(*i*) under clauses (*a*) and (*c*) of sub-section (*1*) are available to the State Executive Committee and the State Authority respectively and are applied as per the guidelines issued by the Central Government in consultation with the National Authority;

(*ii*) under clauses (*b*) and (*d*) of sub-section (*1*) are available to the District Authority.".

Amendment of section 50.

30. In section 50 of the principal Act,—

(*i*) in the opening portion, after the words "or the District Authority", the words "or the Urban Authority" shall be inserted;

(*ii*) in clause (*b*), after the words "or District Authority", the words "or Urban Authority" shall be inserted.

Amendment of section 51.

31. In section 51 of the principal Act,—

(*i*) in clause (*a*), after the words "or District Authority", the words "or Urban Authority" shall be inserted;

(*ii*) in clause (*b*), after the words "or the District Authority", the words "or the Urban Authority" shall be inserted.

Amendment of section 52.

32. In section 52 of the principal Act, for the words "or the District Authority", the words ", the District Authority or the Urban Authority" shall be substituted.

Amendment of section 56.

33. Section 56 of the principal Act shall be numbered as sub-section (*1*) thereof, and after sub-section (*1*) as so numbered, the following sub-section shall be inserted, namely:—

"(*2*) Notwithstanding any action under sub-section (*1*), it shall be lawful for the State Government on its own or on the directions given by the Central Government to take such disciplinary action under the relevant rules, against any officer who ceases or refuses to perform or withdraws himself from the duties of his office or on grounds of insubordination or dereliction of duty during a disaster:

Provided that the action taken by the State Government shall not be inconsistent with the directions given by the Central Government.".

Amendment of section 59.

34. In section 59 of the principal Act, for the word and figures "and 56", the words, brackets and figures "and sub-section (*1*) of section 56" shall be substituted.

Amendment of section 60.

35. In section 60 of the principal Act, in clause (*a*) and clause (*b*), after the words "the District Authority", the words ", the Urban Authority" shall be inserted.

Insertion of new section 60A.

36. After section 60 of the principal Act, the following section shall be inserted, namely:—

Power of Central Government or State Government to take action in relation to nature of hazard and punishment for its contravention.

"60A.(*1*) The Central Government or the State Government may, by notification in the Official Gazette, require any person to take any action or refrain from taking any action, in relation to the nature of the hazard, which in the opinion of the Central Government or the State Government, as the case may be, is required for reducing the impact of a disaster.

(*2*) Any notification issued under this section shall be valid for a period specified therein or six months, whichever is earlier.

(*3*) Whoever contravenes the provisions of this section shall be liable to pay a penalty as specified in the notification of the Central Government or the State Government, as the case may be:

Provided that the penalty referred to in this sub-section shall not exceed ten thousand rupees.".

Amendment of section 61.

37. In section 61 of the principal Act, the words "compensation and" shall be omitted.

Amendment of section 63.

38. In section 63 of the principal Act, after the words "or District Authority", the words "or Urban Authority" shall be inserted.

Amendment of section 64.

39. In section 64 of the principal Act, after the words "or the District Authority", the words "or the Urban Authority" shall be inserted.

Amendment of section 65.

40. In section 65 of the principal Act,—

(*i*) in sub-section (*1*), in the opening portion, after the words "or District Authority", the words "or Urban Authority" shall be inserted;

(*ii*) in sub-section (*3*), for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) "resources" includes human and material resources, and equipment;".

Amendment of section 67.

41. In section 67 of the principal Act, for the words "or a District Authority", the words ", a District Authority or an Urban Authority" shall be substituted.

Amendment of section 68.

42. In section 68 of the principal Act, for the words "or the District Authority" occurring at both the places, the words ", a District Authority or an Urban Authority" shall be substituted.

Amendment of section 69.

43. In section 69 of the principal Act, after the words "State Executive Committee", the words "National Authority, State Authority, District Authority or Urban Authority" shall be inserted.

Amendment of section 71.

44. In section 71 of the principal Act, for the words "or District Authority", the words ", District Authority or Urban Authority" shall be substituted.

Amendment of section 73.

45. In section 73 of the principal Act, after the words "the District Authority" occurring at both the places, the words "or the Urban Authority" shall be inserted.

Amendment of section 74.

46. In section 74 of the principal Act, for the words "or District Authority", the words ", District Authority or Urban Authority" shall be substituted.

Amendment of section 75.

47. In section 75 of the principal Act, in sub-section (*2*),—

(*i*) after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) the salaries, allowances and other terms and conditions of service of officers, other employees, experts and consultants of the National Authority under sub-section (*3*) of section 5;";

(*ii*) after clause (*c*), the following clause shall be inserted, namely:—

"(*ca*) the procedure to be followed by the National Crisis Management Committee in exercise of its powers and discharging of its functions under sub-section (*4*) of section 8A;";

(*iii*) after clause (*e*), the following clause shall be inserted, namely:—

"(*ea*) the salaries, allowances and the other terms and conditions of service of officers and other employees of the National Institute under sub-section (*3*) of section 43;".

Insertion of new section 76A.

48. After section 76 of the principal Act, the following section shall be inserted, namely:—

Power of National Authority to make regulations.

"76A. Without prejudice to the provisions of section 76, the National Authority, with the previous approval of the Central Government may, by notification in the Official Gazette, make regulations, other than regulations made under section 76, consistent with the provisions of this Act and the rules made thereunder to carry out the purposes of this Act.".

Amendment of section 77.

49. In section 77 of the principal Act, after the words "National Institute of Disaster Management", the words "and the National Authority" shall be inserted.

Amendment of section 78.

50. In section 78 of the principal Act, in sub-section (*2*), after clause (*f*), the following clauses shall be inserted, namely:—

"(*fa*) the powers, functions and other matters relating to Urban Authority under sub-section (*6*) of section 41A;

(*fb*) the manner of constitution of State Disaster Response Force, its functions and the terms and conditions of service of members of such Force under sub-section (*2*) of section 44A;".

Amendment of section 79.

51. In section 79 of the principal Act, after sub-section (*1*) and the proviso thereunder, the following sub-section shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in sub-section (*1*), if any difficulty arises in giving effect to the provisions of this Act as amended by the Disaster Management (Amendment) Act, 2025, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this sub-section after the expiry of a period of three years from the date of commencement of the Disaster Management (Amendment) Act, 2025.".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
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ಅಧಿಸೂಚನೆ

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 4*th April,* 2025*/Chaitra* 14, 1947 *(Saka)*

The following Act of Parliament received the assent of the President on the 4th April, 2025 and is hereby published for general information:—

THE BOILERS ACT, 2025

No. 12 OF 2025

[4*th April,* 2025.]

An Act to provide for the regulation of boilers, safety of life and property of persons from the danger of explosions of steam-boilers and for uniformity in registration and inspection during manufacture, erection and use of boilers in the country and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, commencement and application.

1. (*1*) This Act may be called the Boilers Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act and any reference in any provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

(*3*) Save as otherwise expressly provided, the provisions of this Act shall apply to all boilers and boiler components including boilers and boiler components belonging to the Central Government and the State Governments.

(*4*) Nothing in this Act shall apply to—

(*a*) locomotive boilers belonging to or under the control of the railways;

(*b*) any boiler or boiler components,—

(*i*) in any vessel propelled wholly or in part by the agency of steam;

(*ii*) belonging to or under the control of the Army, Navy or Air Force; or

(*iii*) appertaining to a sterilizer or disinfector used in hospitals or nursing homes, if the boiler does not exceed one hundred litres in capacity.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "accident" means an explosion of boiler or boiler components, which is calculated to weaken the strength or an uncontrolled release of water or steam therefrom, liable to cause death or injury to any person or damage to any property;

(*b*) "Board" means the Central Boilers Board constituted under section 3;

(*c*) "boiler" means a pressure vessel in which steam is generated for use external to itself by application of heat which is wholly or partly under pressure when steam is shut off but does not include a pressure vessel,—

(*i*) with capacity less than twenty-five litres, such capacity being measured from the feed check valve to the main steam stop valve; or

(*ii*) with less than one kilogram per centimetre square design gauge pressure and working gauge pressure; or

(*iii*) in which water is heated below one hundred degrees centigrade;

(*d*) "boiler components" means steam piping, feed piping, economiser, superheater, any mounting or other fitting and any other external or internal part of a boiler which is subject to pressure exceeding one kilogram per centimetre square gauge.

Explanation.—For the purposes of this clause, the term "superheater" means any equipment which is partly or wholly exposed to flue gases for the purpose of raising the temperature of steam beyond the saturation temperature at that pressure and includes a re-heater;

(*e*) "Chief Inspector", "Deputy Chief Inspector" and "Inspector", mean, respectively, a person appointed to be a Chief Inspector, a Deputy Chief Inspector and an Inspector under section 5;

(*f*) "competent authority" means an institution referred to in sub-section (*1*) of section 6;

(*g*) "competent person" means an inspector or a person recognised in such manner as may be specified by regulations, for inspection and certification of boilers and boiler components during manufacture, erection and use;

(*h*) "economiser" means any part of a feed-pipe that is wholly or partially exposed to the action of flue gases for the purpose of recovery of waste heat;

(*i*) "feed-pipe" means any pipe or connected fitting wholly or partly under pressure through which feed water passes directly to a boiler and which does not form an integral part thereof;

(*j*) "inspecting authority" means a chief inspector or an institution recognised in such manner as may be specified by regulations, for the inspection and certification of boilers and boiler components during manufacture and erection;

(*k*) "manufacture" means manufacture, construction and fabrication of boiler or boiler components, or both;

(*l*) "manufacturer" means a person engaged in the manufacture of boiler or boiler components, or both;

(*m*) "notification" means a notification published in the Official Gazette;

(*n*) "owner" includes any person possessing or using a boiler as agent of the owner thereof and any person using a boiler which he has hired or obtained on loan from the owner thereof;

(*o*) "prescribed" means prescribed by rules made under this Act;

(*p*) "regulations" means regulations made by the Board under section 40;

(*q*) "State Government'' shall include Union territory administration;

(*r*) "steam-pipe" means any pipe through which steam passes, if—

(*i*) the pressure at which steam passes through such pipe exceeds three and half kilogram per square centimeters above atmospheric pressure; or

(*ii*) such pipe exceeds two hundred fifty-four millimeters in internal diameter and the pressure of steam exceeds one kilogram per square centimeters above the atmospheric pressure,

and includes in either case, any connected fitting of a steam-pipe and feed-pipe;

(*s*) "structural alteration, addition or renewal" means,—

(*i*) any change in the design of a boiler or boiler components;

(*ii*) replacement of any part of boiler or boiler components by a part which does not conform to the same specification; or

(*iii*) any addition to any part of a boiler or boiler components;

(*t*) "Technical Adviser" means the Technical Adviser appointed under sub-section (*1*) of section 4.

CHAPTER II

CENTRAL BOILERS BOARD

Central Boilers Board.

3. (*1*) The Central Government may, by notification, constitute a Board to be called the Central Boilers Board, for the purposes of this Act.

(*2*) The Board shall consist of the following members, namely:—

(*a*) the Secretary to the Government of India in charge of the Department having administrative control of the Board who shall be the Chairperson, *ex officio*;

(*b*) one member to represent each State, other than Union territory, who shall be a senior technical officer conversant with the inspection and examination of boilers, to be nominated by that State Government;

(*c*) members, equal in number to members nominated under clause (*b*), to be nominated by the Central Government, to represent the following, namely:—

(*i*) the Central Government;

(*ii*) the Bureau of Indian Standards;

(*iii*) boiler and boiler components manufactures;

(*iv*) National laboratories;

(*v*) engineering consultancy agencies;

(*vi*) users of boilers; and

(*vii*) such other interests which, in the opinion of the Central Government, ought to be represented on the Board;

(*d*) Technical Adviser, who shall be the Member-Secretary, *ex officio*.

(*3*) The term of office of the members nominated under clauses (*b*) and (*c*) of sub-section (*2*), and the manner of their nomination, shall be such as may be prescribed by the Central Government.

(*4*) The Board may determine its own procedure for the conduct of all business to be transacted by it.

(*5*) The Board shall have power to constitute committees and sub-committees from amongst its members and to delegate any of its powers and duties to such committees or sub-committees.

(*6*) The powers of the Board may be exercised notwithstanding any vacancy in the Board.

(*7*) The functions of the Board shall be to regulate the design, manufacture, erection and use of boiler and boiler components to ensure safety of life and property of persons from the danger of explosions of steam-boilers and for uniformity in registration and inspection and for these purposes, make such regulations as it deems fit.

Technical Adviser.

4. (*1*) The Central Government shall, by notification, appoint a Technical Adviser from amongst the persons having such qualifications and experience as may be prescribed by the Central Government.

(*2*) The salary and allowances and other terms and conditions of service of the Technical Adviser shall be such as may be prescribed by the Central Government.

(*3*) The Technical Adviser shall, in addition to exercising the powers and discharging the functions assigned to him under this Act and the rules and regulations made thereunder, exercise such other powers and discharge such functions as the Central Government and the Board may delegate to him.

CHAPTER III

INSPECTION, CERTIFICATION AND REGISTRATION

Chief Inspector, Deputy Chief Inspector and Inspector.

5. (*1*) The State Government may appoint such persons as it thinks fit to be Inspectors for the State for the purposes of this Act and may define the local limits within which each Inspector shall exercise the powers and perform the duties conferred and imposed on Inspectors by or under this Act.

(*2*) The State Government may appoint such persons as it thinks fit to be Deputy Chief Inspectors for the State and may define the local limits within which each Deputy Chief Inspector shall exercise powers and perform duties under this Act.

(*3*) A Deputy Chief Inspector may exercise the powers and perform the duties conferred and imposed on an Inspector by or under this Act and, in addition thereto, may exercise such powers or perform such duties conferred or imposed on the Chief Inspector by or under this Act, as the State Government may assign to him.

(*4*) The State Government shall appoint a person to be the Chief Inspector for the State who may, in addition to the powers and duties conferred and imposed on a Chief Inspector by or under this Act, exercise any power or perform any duty so conferred or imposed on Deputy Chief Inspectors or Inspectors.

(*5*) No person shall be appointed as a Chief Inspector, or Deputy Chief Inspectors or Inspectors, unless he possesses such qualifications and experience as may be prescribed by the Central Government.

(*6*) Subject to the provisions of this Act, the Deputy Chief Inspectors and Inspectors shall exercise the powers and perform the duties conferred and imposed on them by or under this Act under the general superintendence and control of the Chief Inspector.

(*7*) The Chief Inspector, Deputy Chief Inspectors and Inspectors may offer such advice as they think fit to the owners regarding the proper maintenance and safe working of boilers.

(*8*) The Chief Inspector, Deputy Chief Inspectors and Inspectors shall exercise such other powers and duties as may be prescribed by the State Government.

(*9*) The Chief Inspector, Deputy Chief Inspectors and Inspectors shall be deemed to be public servants within the meaning of clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023. 45 of 2023.

Competent authority to grant welders certificate.

6. (*1*) The competent authority shall be an institution recognised in such manner as may be specified by regulations, for grant of certificate to the welders for welding of boiler and boiler components.

(*2*) Any person who intends to undertake any welding work connected with or related to a boiler or a boiler component, or both, shall apply to the competent authority for the grant of such welders certificate as may be specified by regulations.

(*3*) On receipt of an application under sub-section (*2*), the competent authority shall follow such procedure for examination and grant of welders certificate as may be specified by regulations.

(*4*) The competent authority may, if satisfied that the person applying for welders certificate under sub-section (*2*) has complied with the conditions for the grant of the welders certificate, grant such certificate, subject to such other conditions and on payment of such fee, as may be specified by regulations:

Provided that the competent authority shall not refuse such certificate to any person unless the person is given an opportunity of being heard.

Conditions precedent for manufacture of boiler and boiler components.

7. No person shall manufacture or cause to be manufactured any boiler or boiler components, or both, unless—

(*a*) the premises or precincts wherein boiler or boiler components, or both, are manufactured, have such facilities for design and construction as may be specified by regulations;

(*b*) a certificate for the design and drawings of the boiler and boiler components have been granted by the inspecting authority under clause (*a*) of sub-section (*3*) of section 8;

(*c*) the material, mounting and fitting used in the construction of boiler or boiler components, or both, conform to such specifications as may be specified by regulations; and

(*d*) the person engaged in welding boiler or boiler components hold welders certificate granted by the competent authority under sub-section (*4*) of section 6.

Inspection during manufacture.

8. (*1*) Every manufacturer, before commencing manufacture of a boiler or boiler components, shall engage an inspecting authority for carrying out inspection at such stages of manufacture as may be specified by regulations.

(*2*) The inspecting authority engaged under sub-section (*1*) shall follow such procedure for inspection and certification of boiler or boiler components as may be specified by regulations.

(*3*) Where, after inspection, the inspecting authority—

(*a*) is satisfied that the design and drawings of the boiler or the boiler components conforms to the standards as may be specified by regulations, it shall grant a certificate of inspection and stamp the boiler or boiler components, or both; or

(*b*) is of the opinion that the boiler or boiler components, or both, does not conform to such standards as may be specified by regulations, it may for reasons to be recorded in writing, refuse to grant such certificate:

Provided that no certificate shall be refused unless the inspecting authority has directed the manufacturer of the boiler or boiler components, or both, in writing to carry out such modifications or rectifications as it deems necessary and the inspecting authority is of the opinion that inspite of such direction, the manufacturer of the boiler or boiler components, or both, has not carried out the modifications or rectifications.

(*4*) The inspecting authority may, for the purposes of inspection under this section, charge such fee as may be specified by regulations.

Inspection during erection.

9. (*1*) Any owner who intends to register a boiler under section 12, shall engage an inspecting authority for carrying out inspection at the stage of erection of the boiler.

(*2*) The inspecting authority shall follow such procedure for inspection and certification of a boiler or boiler components, or both, as may be specified by regulations.

(*3*) Where, after inspection, the inspecting authority—

(*a*) is satisfied that the erection of the boiler is in accordance with such standards as may be specified by regulations, it shall grant a certificate of inspection in such form as may be specified by regulations; or

(*b*) is of the opinion that the boiler has not been erected in accordance with such regulations, it may for reasons to be recorded in writing, refuse to grant the certificate and shall communicate such refusal to the owner and the manufacturer of the boiler or boiler components forthwith:

Provided that no such certificate shall be refused unless the inspecting authority has directed the owner in writing to carry out such modifications or rectifications as it deems necessary and the inspecting authority is of the opinion that in spite of such direction, the owner has not carried out the modifications or rectifications.

(*4*) The inspecting authority may, for the purposes of inspection under this section, charge such fee as may be specified by regulations.

Conditions precedent for repairing boiler and boiler components.

10. (*1*) No person shall repair or cause to be repaired boiler or boiler components, or both, unless—

(*a*) the premises or precincts, wherein boiler or boiler components or both, are being used has such facilities for repairs as may be specified by regulations;

(*b*) the design and drawings of the boiler or boiler components conform to such standards, and the material, mounting and fitting used in the repair of boiler or boiler components, conform to such specifications as may be specified by regulations;

(*c*) persons engaged in welding, holds a welders certificate granted by the competent authority under sub-section (*4*) of section 6;

(*d*) the user who does not have the in-house facilities for repair of boiler or boiler components, engages a boiler repairer possessing a boiler repairer certificate;

(*e*) the user engage a competent person for approval of repairs to be carried out in-house or by the repairers;

(*f*) the safety of persons working inside a boiler is ensured, by taking such measures, as may be specified by regulations.

(*2*) A boiler repairer shall obtain such certificate in such manner as may be specified by regulations.

Prohibition of use of unregistered or uncertified boiler.

11. (*1*) Save as otherwise expressly provided in this Act, no owner of a boiler shall use the boiler or permit it to be used,—

(*a*) unless it has been registered in accordance with the provisions of this Act or the rules or regulations made thereunder;

(*b*) any boiler which has been transferred from one State to another, until the transfer has been reported in such manner as may be specified by regulations;

(*c*) unless the owner is in possession of the certificate or the provisional order authorising the use of the boiler;

(*d*) at a pressure higher than the maximum pressure recorded in such certificate or provisional order;

(*e*) where the Central Government has made rules requiring that boiler shall be in the charge of persons holding certificates of proficiency or competency, unless the boiler is in the charge of a person holding the certificate required by such rules:

Provided that any boiler registered, or any boiler certified or licensed, under any Act herebefore repealed, shall be deemed to have been registered or certified, as the case may be, under this Act.

(*2*) The qualification and experience of persons intending to obtain a certificate of proficiency or competency, fee and the procedure for obtaining such certificate, shall be such as may be prescribed by the Central Government.

Registration.

12. (*1*) The owner of a boiler which is not registered under the provisions of this Act shall make an application to the Inspector in such form, along with such drawings, specification, certificate and other documents as may be specified by regulations, to have the boiler registered.

(*2*) Every application for registration under sub-section (*1*) shall be accompanied by such fee as may be prescribed by the State Government.

(*3*) On receipt of an application under sub-section (*1*), the Inspector shall fix a date, within thirty days or such shorter period as may be prescribed by the State Government, from the date of the receipt of the application, for examination of the boiler and shall give the owner thereof not less than ten days' notice of the date so fixed.

(*4*) On the date so fixed under sub-section (*3*), the Inspector shall inspect the boiler with a view to satisfying himself that the boiler has not suffered any damage during its transit from the place of manufacture to the site of erection and forward a report of the inspection along with the documents to the Chief Inspector within seven days.

(*5*) The Chief Inspector, on receipt of the report under sub-section (*4*), may—

(*a*) register the boiler and assign a register number thereto either forthwith or after satisfying himself that any structural alteration, addition or renewal which he may deem necessary has been made in or to the boiler or any steam-pipe attached thereto; or

(*b*) refuse to register the boiler:

Provided that where the Chief Inspector refuses to register a boiler, he shall forthwith communicate his refusal to the owner of the boiler together with the reasons therefor.

(*6*) The Chief Inspector shall, on registration of the boiler, order the grant of a certificate to the owner in such form as may be specified by regulations, authorising the use of the boiler for a period not exceeding twelve months, at a pressure not exceeding such maximum pressure as he thinks fit:

Provided that where an economiser or an unfired boiler forms an integral part of such processing plant in which steam is generated solely by the use of oil, asphalt or bitumen as a heating medium, the Chief Inspector may authorise the use of such boiler for a period not exceeding twenty-four months.

(*7*) The Inspector shall forthwith convey to the owner of the boiler the order of the Chief Inspector and shall in accordance therewith, grant a certificate to the owner of which such grant has been ordered.

(*8*) On receipt of the boiler registration certificate, the owner shall cause the register number to be permanently marked on the boiler in such manner and within such time as may be specified by regulations.

(*9*) The transfer of boilers from one place to another within a State shall be reported in such manner as may be prescribed by the State Government.

Renewal of certificate.

13. (*1*) A certificate authorising the use of a boiler shall cease to be in force,—

(*a*) on the expiry of the period for which it was granted; or

(*b*) when any accident occurs to the boiler; or

(*c*) when the boiler is moved, except a vertical boiler, the heating surface of which is less than twenty square metres, or a portable or vehicular boiler; or

(*d*) save as provided in section 17, when any structural alteration, addition or renewal is made in or to the boiler; or

(*e*) in case the Chief Inspector in any particular case so directs, when any structural alteration, addition or renewal is made in or to any steam-pipe attached to the boiler; or

(*f*) on the communication to the owner of the boiler of an order of the Chief Inspector or the Inspector prohibiting its use on the ground that it or any boiler components attached to it is in a dangerous condition.

(*2*) An order made under clause (*f*) of sub-section (*1*) shall contain the grounds on which the order is made and the same shall be communicated to the owner.

(*3*) When a certificate ceases to be in force, the owner of the boiler may make an application to the competent person for renewal thereof in such form, along with such documents and fee as may be specified by regulations.

(*4*) On receipt of an application under sub-section (*3*), the competent person shall, within fifteen days from the date of such receipt, inspect the boiler in such manner as may be specified by regulations.

(*5*) If the competent person is,—

(*a*) satisfied that the boiler and the boiler components attached thereto are in good condition, he shall grant a certificate for such period as may be specified by regulations;

(*b*) of the opinion that the boiler or boiler components, or both, does not conform to the standards as may be specified by regulations, he may, for reasons to be recorded in writing, refuse to grant the certificate:

Provided that no certificate shall be refused unless the inspecting authority had directed the owner of the boiler or the boiler components, or both, in writing to carry out such modifications or rectifications as it deems necessary and the competent person is of the opinion that inspite of such direction, the owner of the boiler or boiler components, or both, has not carried out the modifications or rectifications:

Provided further that the competent person shall, within forty-eight hours of making the inspection under sub-section (*4*), inform the owner of the boiler or boiler components, or both, any defect or deficiency in his opinion and the reasons therefor and shall forthwith inform the Chief Inspector about such defect or deficiency.

(*6*) The Chief Inspector, on receipt of an information under sub-section (*5*), may, subject to the provisions of this Act and the regulations made thereunder, order the renewal of the certificate on such terms and conditions as may be specified by regulations or may refuse to renew it:

Provided that where the Chief Inspector refuses to renew a certificate, he shall forthwith communicate his refusal to the owner of the boiler, together with the reasons therefor.

(*7*) Nothing in this section shall be deemed to prevent an owner of a boiler from applying for a renewal certificate therefor at any time during the currency of a certificate.

Provisional order.

14. (*1*) Where the Inspector reports the case of any boiler to the Chief Inspector under sub-section (*4*) of section 12, he may, if the use of such boiler or its components is not prohibited under clause (*f*) of sub-section (*1*) of section 13 as being in a dangerous condition, grant to the owner thereof a provisional order in writing, permitting the boiler to be used at a pressure not exceeding such maximum pressure as he thinks fit and in accordance with the regulations made under this Act, pending the receipt of the order of the Chief Inspector.

(*2*) Such provisional order shall cease to be in force—

(*i*) on the expiry of six months from the date on which it is granted; or

(*ii*) on receipt of the orders of the Chief Inspector; or

(*iii*) in any of the cases referred to in clauses (*b*), (*c*), (*d*), (*e*) and (*f*) of sub-section (*1*) of section 13,

and on so ceasing to be in force, shall be surrendered to the Inspector.

Use of boiler pending grant of certificate.

15. Subject to the provisions of sub-section (*1*) of section 14, when the period of a certificate relating to a boiler has expired, the owner shall, subject to the condition that he has applied for renewal before the expiry of the period for

renewal of the certificate, be entitled to use the boiler at the maximum pressure entered in that certificate pending the issue of orders on the renewal application made under sub-section (*3*) of section 13.

Revocation of certificate or provisional order.

16. The Chief Inspector may at any time withdraw or revoke any certificate or provisional order on the report of an Inspector or otherwise,—

(*a*) if there is reason to believe that the certificate or provisional order has been obtained fraudulently or has been granted erroneously or without sufficient examination; or

(*b*) if the boiler in respect of which it has been granted has ceased to be in good condition; or

(*c*) if the boiler is in the charge of a person not holding the certificate of proficiency or competency referred to in clause (*e*) of sub-section (*1*) of section 11.

Alteration and renewal of boiler.

17. No structural alteration, addition or renewal shall be made in or to any boiler registered under this Act unless such alteration, addition or renewal has been authorised in writing by the Chief Inspector:

Provided that no such authorisation is required where the structural alteration, addition or renewal is made under the supervision of a competent person.

Alteration and renewal of steam-pipe or boiler components.

18. (*1*) Where the owner of any boiler registered under this Act intends to make any structural alteration, addition or renewal in or to any steam-pipe or other boiler components attached to the boiler, he shall submit to the Chief Inspector a report in writing of his intention and send therewith such particulars of proposed alteration, addition or renewal, as may be specified by regulations.

(*2*) Any structural alteration, addition or renewal shall be made by a person possessing a boiler repairer certificate under the supervision of the competent person.

Duty of owner at examination.

19. (*1*) On any date fixed under this Act for the examination of a boiler or boiler components, or both, the owner thereof shall be bound,—

(*a*) to afford to the competent person all reasonable facilities for the examination and all such information as may reasonably be required of him;

(*b*) to have the boiler or boiler components, or both, properly prepared and ready for examination in the such manner as may be specified by regulations; and

(*c*) in case of an application for the registration of a boiler under sub-section (*1*) of section 12, to provide to the competent person such drawing, specification, certificate and other particulars as may be specified by regulations.

(*2*) If the owner fails, without reasonable cause, to comply with the provisions of sub-section (*1*), the competent person may refuse to make the examination and report the matter to the Chief Inspector who shall, unless sufficient cause to the contrary is shown, require the owner to file a fresh application for registration or renewal of certificate for use of boiler and may forbid him to use the boiler.

Production of certificate and provisional order.

20. The owner of any boiler who holds a certificate or provisional order relating thereto shall, at all reasonable times during the period for which the certificate or order is in force, be bound to produce the same when called upon to do so by the District Magistrate, the Commissioner of Police or the Magistrate of the first class, having jurisdiction in the area in which the boiler is for the time being located, or by the Chief Inspector or Inspector or by any Inspector appointed under the Factories Act, 1948 or by any person specially authorised in writing by the District Magistrate or the Commissioner of Police. 63 of 1948.

Transfer of certificate and provisional order.

21. Where any other person becomes the owner of a boiler during the period for which a certificate or provisional order relating thereto is in force, the preceding owner or his legal heirs shall be bound to make over to him the certificate or provisional order.

Powers of entry of Inspector.

22. An Inspector may, for the purposes of inspecting or examining a boiler or any steam-pipe attached thereto or to ensure the compliance of the provisions of this Act, rules and regulations made thereunder, at all reasonable times, enter any place or building within the limits of the area for which he has been appointed, in which he has reason to believe that a boiler is in use.

Report of accident.

23. (*1*) If any accident occurs to a boiler or boiler components, the owner or person in charge thereof shall within twenty-four hours of the accident, report the same in writing to the Inspector.

(*2*) Every such report shall contain a true description of the nature of the accident and of the injury, if any, caused thereby to the boiler or to the boiler components or to any person, and be detailed in such manner as to enable the Inspector to judge the gravity of the accident.

(*3*) Every person shall be bound to answer truly to the best of his knowledge and ability every question put to him in writing by the Inspector as to the cause, nature or extent of the accident.

(*4*) The inquiry in respect of accident under this Act shall be made in such manner as may be prescribed by the State Government:

Provided that where any death has occurred due to any accident to a boiler or boiler components, an inquiry may be conducted by such person and in such manner as may be prescribed by the Central Government.

CHAPTER IV

APPEAL

Appeal to Chief Inspector.

24. (*1*) Any person aggrieved by,—

(*a*) an order made by an Inspector in exercise of any power conferred by or under this Act; or

(*b*) a refusal by an Inspector to make any order or to grant any certificate which he is required or empowered by or under this Act, to make or grant,

may, within thirty days from the date on which such order or refusal is communicated to him, appeal against the order or refusal to the Chief Inspector.

(*2*) Every appeal under sub-section (*1*) shall be made in such manner as may be prescribed by the State Government.

(*3*) The procedure for disposing of an appeal made under sub-section (*1*) shall be such as may be prescribed by the State Government.

Appeal to Central Government.

25. (*1*) Any person aggrieved by an order made under section 24 by the Chief Inspector—

(*a*) refusing to register a boiler or to grant or renew a certificate in respect of a boiler;

(*b*) refusing to grant a certificate having validity for the full period applied for;

(*c*) refusing to grant a certificate authorising the use of a boiler at the maximum desired pressure;

(*d*) withdrawing or revoking a certificate or provisional order;

(*e*) reducing the amount of pressure indicated in any certificate or the period for which such certificate has been granted;

(*f*) ordering any structural alteration, addition or renewal to be made in or to a boiler or steam-pipe; or

(*g*) refusing sanction to the making of any structural alteration, addition or renewal to be made in or to a boiler or steam-pipe,

may, within thirty days of the communication to him of such order, prefer an appeal to the Central Government in such form and manner, within such time and on payment of such fee as may be prescribed by the Central Government.

(*2*) Any person aggrieved by the refusal of an inspecting authority to grant a certificate of inspection of manufacture or erection may, within thirty days from the date of communication of such refusal, prefer an appeal to the Central Government.

(*3*) The procedure for disposing of an appeal shall be such as may be prescribed by the Central Government.

Application for revision of order.

26. (*1*) Any person aggrieved by an order of the Central Government made under section 25 may, within sixty days of the communication to him of such order, make an application to the Central Government for a revision of its order.

(*2*) Every application for revision of order under this section shall be made in such form and manner, within such time and on payment of such fee as may be prescribed by the Central Government.

CHAPTER V

OFFENCES AND PENALTIES

Minor penalties.

27. Any owner of a boiler who refuses or without reasonable excuse fails,—

(*i*) to surrender a provisional order as required by sub-section (*2*) of section 14; or

(*ii*) to produce a certificate or provisional order when duly called upon to do so under section 20; or

(*iii*) to make over to the new owner of a boiler a certificate or provisional order as required by section 21; or

(*iv*) to report an accident to a boiler or boiler components when so required under section 23,

shall be liable to penalty which may extend to five thousand rupees.

Penalties for illegal use of boiler.

28. Any owner of a boiler who,—

(*a*) in any case in which a certificate or provisional order is required for the use of the boiler under this Act, uses the boiler either without any such certificate or order, or at a higher pressure than that allowed thereby; or

(*b*) uses or permits to be used a boiler which has been transferred from one State to another without such transfer having been reported as required under clause (*b*) of sub-section (*1*) of section 11; or

(*c*) fails to cause the register number allotted to the boiler under this Act to be permanently marked on the boiler as required under sub-section (*8*) of section 12,

shall be liable to penalty which may extend to one lakh rupees and in the case of a continuing contravention, with an additional penalty which may extend to one thousand rupees for each day after the first day during which the contravention continues.

Punishment for certain offences.

29. Any person who,—

(*a*) makes any structural alteration, addition or renewal in or to a boiler without first obtaining the authorisation of the Chief Inspector when so required by section 17, or to a steam-pipe without first informing the Chief Inspector under section 18; or

(*b*) tampers with a safety valve of a boiler so as to render it inoperative at the maximum pressure at which the use of the boiler is authorised under this Act; or

(*c*) allows another person to go inside a boiler without effectively disconnecting the same from any steam or hot water connection with any other boiler or from fuel mains, in accordance with the regulations made under this Act,

shall be punishable with imprisonment which may extend to two years or with fine which may extend to one lakh rupees, or with both.

Penalty for tampering with register mark.

30. (*1*) Whoever removes, alters, defaces, renders invisible or otherwise tampers with the register number marked on a boiler in accordance with the provisions of this Act, shall be liable to penalty which may extend to one lakh rupees.

(*2*) Whoever fraudulently marks upon a boiler a register number which has not been assigned to it under this Act, shall be punishable with imprisonment which may extend to two years, or with fine which may extend to one lakh rupees, or with both.

Penalty for breach of rules or regulations.

31. Any rule or regulation made under this Act may direct that a person contravening such rule or regulation shall be liable, in the case of a first contravention, with penalty which may extend to one thousand rupees and in the case of any subsequent contravention, with penalty which may extend to one lakh rupees.

Recovery of penalties.

32. (*1*) All penalties, fines and costs levied under this Act shall be recoverable as arrears of land-revenue.

(*2*) The penalties, fines and costs levied under this Act shall be utilised in such manner as may be prescribed by the State Government.

Limitation and previous sanction for prosecution.

33. No prosecution for an offence made punishable by or under this Act shall be instituted except within twenty-four months from the date of the commission of the offence and no such prosecution shall be instituted without the previous sanction of the Chief Inspector.

Trial of offences.

34. No offence made punishable by or under this Act shall be tried by a court inferior to that of a Magistrate of the first class.

Adjudication of penalties.

35. (*1*) The State Government or the Union territory administration may, for the purposes of determining the penalties under sections 27, 28, sub-section (*1*) of section 30 and section 31, authorise the District Magistrate or the Additional District Magistrate having jurisdiction, to be the adjudicating officer to hold an inquiry and impose penalty, in such manner as may be prescribed by the State Government or the Central Government, as the case may be.

(*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry, and if, on such inquiry, he is satisfied that the person concerned has failed to comply with any or all of the provisions of section 27 or section 28 or sub-section (*1*) of section 30 or section 31, he may by an order, impose penalty on such person stating therein the contravention:

Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

Appeal against orders of adjudicating officer.

36. (*1*) Any person aggrieved by the order passed by the adjudicating officer under section 35, may prefer an appeal to an officer not below the rank of Secretary to the State Government or the Union territory administration specially authorised by that Government or administration in this behalf, to be an appellate authority, within sixty days from the date of receipt of the order, in such form and manner as may be prescribed by the State Government or the Central Government, as the case may be.

(*2*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.

(*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing of the appeal.

CHAPTER VI

MISCELLANEOUS

Power of Central Government to give directions.

37. The Central Government may give such directions as it may deem necessary, to a State Government for carrying into effect any of the provisions to this Act and the State Government shall comply with such directions.

Exemptions.

38. (*1*) The State Government may, by notification, exclude any area as may be specified therein, from the operation of all or any of the provisions of this Act.

(*2*) The State Government may, by notification, exempt from the operation of this Act, subject to such conditions and restrictions as it thinks fit, any boiler or class or type of boilers used exclusively for the heating of buildings or the supply of hot water.

(*3*) In case of any emergency, the State Government may, by general or special order in writing, exempt any boiler or steam-pipe or any class of boilers or steam-pipes from the operation of all or any of the provisions of this Act.

(*4*) If the State Government is satisfied that having regard to the material, design or construction of boilers and to the need for the rapid industrialisation of the country, it is necessary so to do, it may, by notification and subject to such conditions as may be specified by regulations, exempt any boiler or boiler components in the whole or any part of the State from the operation of all or any of the provisions of this Act.

Power of Central Government to make rules.

39. (*1*) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the term of office of the members and the manner of their nomination under sub-section (*3*) of section 3;

(*b*) the qualifications and experience of Technical Adviser under sub-section (*1*) of section 4;

(*c*) the salary and allowances and terms and conditions of service of Technical Adviser under sub-section (*2*) of section 4;

(*d*) the qualifications and experience of Chief Inspector, Deputy Chief Inspectors and Inspectors under sub-section (*5*) of section 5;

(*e*) the boiler which shall be in the charge of persons holding certificate of proficiency or competency under clause (*e*) of sub-section (*1*) of section 11;

(*f*) the qualifications, experience, fee and the procedure for obtaining a certificate of proficiency or competency under sub-section (*2*) of section 11;

(*g*) the person who shall conduct inquiry and the manner of conducting such inquiry into the accident causing death under the proviso to sub-section (*4*) of section 23;

(*h*) the form, manner, time and fee for preferring appeal to the Central Government under sub-section (*1*) of section 25;

(*i*) the procedure for disposing of an appeal under sub-section (*3*) of section 25;

(*j*) the form, manner, time and fee for filing revision application under sub-section (*2*) of section 26;

(*k*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 35;

(*l*) the form and manner of preferring appeal under sub-section (*1*) of section 36.

Power of Board to make regulations.

40. (*1*) The Board may, by notification and subject to the condition of previous publication, make regulations not inconsistent with this Act and the rules made thereunder, to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(*a*) the manner of recognition of person as competent person under clause (*g*) of section 2;

(*b*) the manner of recognition of institution as inspecting authority under clause (*j*) of section 2;

(*c*) the manner of recognition of competent authority under sub-section (*1*) of section 6;

(*d*) the welders certificate under sub-section (*2*) of section 6;

(*e*) the procedure for examination and grant of welders certificate under sub-section (*3*) of section 6;

(*f*) the other conditions and fee and for grant of welders certificate under sub-section (*4*) of section 6;

(*g*) the facilities for design and construction of boiler and boiler components under clause (*a*) of section 7;

(*h*) the specifications for material, mounting and fitting used in the construction of boiler or boiler components under clause (*c*) of section 7;

(*i*) the stages of inspection during manufacture of boiler or boiler components by the inspecting authority under sub-section (*1*) of section 8;

(*j*) the procedure for inspection and certification of boiler or boiler components by the inspecting authority under sub-section (*2*) of section 8;

(*k*) the standard for design and drawing of boiler or boiler components under clause (*a*) of sub-section (*3*) of section 8;

(*l*) the fee for inspection of boiler or boiler components during manufacture under sub-section (*4*) of section 8;

(*m*) the procedure for inspection and certification of a boiler or boiler components during erection under sub-section (*2*) of section 9;

(*n*) the standards for erection of a boiler; and the form of certificate of inspection under clause (*a*) of sub-section (*3*) of section 9;

(*o*) the fee payable for inspection during erection under sub-section (*4*) of section 9;

(*p*) the facilities for repairing of boiler and boiler components under clause (*a*) of sub-section (*1*) of section 10;

(*q*) the standards for design and drawings of the boiler or boiler components, and the specifications for material, mounting and fitting used in the repair of the boiler or boiler components, under clause (*b*) of sub-section (*1*) of section 10;

(*r*) the measures for the safety of person working inside a boiler under clause (*f*) of sub-section (*1*) of section 10;

(*s*) the manner of obtaining a certificate under sub-section (*2*) of section 10;

(*t*) the manner of reporting of transfer of boiler under clause (*b*) of sub-section (*1*) of section 11;

(*u*) the form along with the drawings, specification, certificate and other documents for registration under sub-section (*1*) of section 12;

(*v*) the form for grant of certificate to the owner authorising the use of the boiler under sub-section (*6*) of section 12;

(*w*) the manner and time in which the register number shall be marked on the boiler under sub-section (*8*) of section 12;

(*x*) the form, documents and fee for renewal of certificate under sub-section (*3*) of section 13;

(*y*) the manner for inspection of the boiler under sub-section (*4*) of section 13;

(*z*) the validity period of the certificate under clause (*a*) of sub-section (*5*) of section 13;

(*za*) the standards for boiler or boiler components under clause (*b*) of sub-section (*5*) of section 13;

(*zb*) the terms and conditions for the renewal of certificate under sub-section (*6*) of section 13;

(*zc*) the particulars of proposed alteration, addition or renewal of steam-pipe and other boiler components under sub-section (*1*) of section 18;

(*zd*) the manner of preparation of the boiler or boiler components for examination under clause (*b*) of sub-section (*1*) of section 19;

(*ze*) the drawing, specification, certificate and other particulars to be provided to the competent person under clause (*c*) of sub-section (*1*) of section 19;

(*zf*) the manner of disconnecting the boiler under clause (*c*) of section 29;

(*zg*) the conditions for exemption of any boiler or boiler components under sub-section (*4*) of section 38;

(*zh*) for any other matter relating to design, manufacture, erection and use of boiler and boiler components which is to be regulated by the Board.

Rules and regulations to be laid before Parliament.

41. Every rule made by the Central Government under section 39 and every regulation made by the Board under section 40 shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.

Power of State Government to make rules.

42. (*1*) The State Government may, by notification and subject to the condition of previous publication, make rules not inconsistent with this Act and regulations made thereunder for all or any of the following provisions, namely:—

(*a*) the powers and duties of the Chief Inspector, Deputy Chief Inspectors and Inspectors under sub-section (*8*) of section 5;

(*b*) the fee payable for registration of boiler under sub-section (*2*) of section 12;

(*c*) the period within which Inspector shall be required to examine the boiler under sub-section (*3*) of section 12;

(*d*) the manner of reporting transfer of boilers from one place to another within State under sub-section (*9*) of section 12;

(*e*) the manner of inquiry in respect of an accident under sub-section (*4*) of section 23;

(*f*) the manner for making appeals under sub-section (*2*) of section 24;

(*g*) the procedure for disposing of appeals under sub-section (*3*) of section 24;

(*h*) the manner in which the penalties, fines and costs levied under this Act shall be utilised under sub-section (*2*) of section 32;

(*i*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 35; and

(*j*) the form and manner of preferring appeal under sub-section (*1*) of section 36.

(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.

Finality of orders.

43. An order of the Central Government under sections 25 and 26, or of the Chief Inspector, or of a Deputy Chief Inspector, or of an Inspector, shall be final and shall not be called in question in any court.

Power to remove difficulties.

44. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no order shall be made under this section after the expiry of three years from the date of commencement of this Act.

(*2*) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

Repeal and savings.

45. (*1*) The Boilers Act, 1923 is hereby repealed. 5 of 1923.

(*2*) Notwithstanding such repeal,—

(*a*) any notification, rule, regulation, bye-law, order or exemption issued, made or granted under the Act so repealed shall have effect as if it had been issued, made or granted under the provisions of this Act, till new notification, rule, regulation, bye-law, order or exemption is issued, made or granted under this Act;

(*b*) any office established or created, officer appointed and any body constituted under the Act so repealed shall continue and shall be deemed to have been established, created, appointed or constituted under this Act;

(*c*) any document referring to the Act so repealed shall be construed as referring to this Act or to the provision of this Act;

(*d*) any fine or penalty levied under the Act so repealed may be recovered as if it had been levied under this Act;

(*e*) any offence committed under the Act so repealed may be prosecuted and punished as if it had been committed under this Act;

(*f*) any boiler registered under the Act so repealed shall be deemed to have been registered under this Act;

(*g*) any certificate of competency or proficiency, exemption, or any other certificate or document issued, made or granted under the Act so repealed and in force at the commencement of this Act shall be deemed to have been issued, made or granted under this Act and shall, unless cancelled under this Act, continue in force until the date shown in the certificate or document, as the case may be;

(*h*) any proceeding pending before any court under the Act so repealed may be tried or disposed of under the corresponding provisions of this Act;

(*i*) any inspection, investigation or inquiry ordered to be done under the provisions of the Act so repealed shall continue to be proceeded with as if such inspection, investigation or inquiry is ordered to be done under the corresponding provisions of this Act.

(*3*) The mention of particular matters in this section shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals. 10 of 1897.

(*4*) Notwithstanding the repeal of the aforesaid Act, the Board constituted under the Act so repealed shall continue to function till a new Board is constituted under this Act.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
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ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

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रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—25 REGISTERED NO. DL—(N)04/0007/2003—25

भारत का राजपत्र
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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 4*th April,* 2025*/Chaitra* 14, 1947 *(Saka)*

The following Act of Parliament received the assent of the President on the 4th April, 2025 and is hereby published for general information:—

THE IMMIGRATION AND FOREIGNERS ACT, 2025

No. 13 OF 2025

[4*th April,* 2025.]

An Act to confer upon the Central Government certain powers to provide for requirement of passports or other travel documents in respect of persons entering into and exiting from India and for regulating matters related to foreigners including requirement of visa and registration and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (*1*) This Act may be called the Immigration and Foreigners Act, 2025. Short title and commencement.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "accommodation" means a temporary or permanent premises of any nature, where a foreigner is accommodated;

(*b*) "carrier" means a person or entity, including any association of persons or company, whether incorporated or not, who is engaged in the business of transporting passengers or cargo by air, water or land by aircraft or ship or any other mode of transport;

(*c*) "civil authority" means such authority as may be appointed by the Central Government in this behalf for such area as it thinks fit;

(*d*) "entry" means entry by air, water or land;

(*e*) "exit" means exit by air, water or land;

(*f*) "foreigner" means a person who is not a citizen of India;

(*g*) "immigration function" means any one of the functions relating to—

(*i*) the visa issuance and regulation of entry into;

(*ii*) transit through;

(*iii*) stay in; or

(*iv*) movement within and exit from,

India, under the provisions of this Act or rules or orders or directions made thereunder;

(*h*) "Immigration Officer" means any officer authorised by the Central Government to carry out immigration functions or such other functions as may be prescribed and includes the Chief Immigration Officer;

(*i*) "immigration post" means the point of entry into and exit from India for the purpose of immigration functions as may be notified by the Central Government;

(*j*) "keeper of accommodation" means the person in charge of the management of an accommodation and includes any person authorised by him to perform the duties of the keeper of the accommodation;

(*k*) "notification" means a notification published in the Official Gazette and the expressions "notify" and "notified" shall be construed accordingly;

(*l*) "order" means the instructions issued under any of the provisions of this Act or the rules made thereunder;

(*m*) "other travel document" means the Emergency Certificate or Certificate of Identity or such other travel document which has been issued by or under the authority of the Central Government or Government of a foreign country or any other organisation as may be recognised for this purpose by the Central Government, subject to such conditions as may be prescribed;

(*n*) "passport" means a passport issued or deemed to have been issued under the provisions of the Passport Act, 1967 and includes a passport which have been issued by or under the authority of the Government of a foreign country subject to such conditions as may be prescribed; 15 of 1967.

(*o*) "prescribed" means prescribed by rules made under this Act;

(*p*) "Prohibited place" means any place as the Central Government may, by order, specify in this behalf;

(*q*) "Protected area" means any area contiguous with India's international border or any other area, as the Central Government may, by order, specify in this behalf;

(*r*) "Registration Officer" means a Registration Officer authorised by the Central Government in this behalf for such area as it thinks fit and includes such officer authorised by him with the approval of the Central Government to perform the duties of the Registration Officer on his behalf;

(*s*) "Restricted area" means any area within India and outside the protected area, as the Central Government may, by order, specify in this behalf;

(*t*) "visa" means an authorisation by such authority as may be prescribed in this behalf, permitting a foreigner to enter into or transit through or stay in or exit from the territory of India.

CHAPTER II

MATTERS RELATED TO IMMIGRATION

Requirement of passport or other travel document and visa.

3. (*1*) No person proceeding from any place outside India shall enter, or attempt to enter, India by air, water or land unless he is in possession of a valid passport or other travel document, and in case of a foreigner, also a valid visa, and any foreigner while present in India shall also be required to possess valid passport or other valid travel document and valid visa, unless exempted under section 33 or through intergovernmental agreements:

Provided that notwithstanding anything contained in this sub-section, no foreigner shall be allowed to enter into or stay in India, if he is found inadmissible to do so on account of threat to national security, sovereignty and integrity of India, relations with a foreign State or public health or on such other grounds as the Central Government may, specify in this behalf:

Provided further that the decision of the Immigration Officer in this regard shall be final and binding.

15 of 1967.

(*2*) Notwithstanding anything contained in section 3 of the Passports Act, 1967, no person shall depart or attempt to depart from India by air, water or land unless he is in possession of a valid passport or other travel document and in case of a foreigner, also a valid visa:

Provided that notwithstanding anything contained in this sub-section, no person shall be allowed to depart or exit from India, if his presence is required in India by any authorised agency or on such grounds as the Central Government may, by order, specify in this behalf:

Provided further that the decision of the Immigration Officer in this regard shall be final and binding.

(*3*) The Immigration Officer may examine the passport or other travel document and visa of a foreigner during his entry into, transit through, stay in, movement within India and also require him to furnish such information as may be necessary and appropriate.

(*4*) The Immigration Officer may seize a passport or other travel document of any person which has been declared as lost or stolen or considered as damaged or forged or fraudulently obtained or on the direction of the passport issuing authority or courts.

(*5*) The overall supervision, direction and control on visa and related matters shall vest in and be exercised by the Central Government.

Immigration posts for entry or exit.

4. (*1*) The Central Government may notify the designated immigration posts for entry into or exit from India at such places as may be specified.

(*2*) A designated immigration post for entry into or exit from India shall be manned by an Immigration Officer or such other officers as may be specified by the Bureau of Immigration constituted under section 5.

Bureau of Immigration.

5. (*1*) There shall be constituted a Bureau called the Bureau of Immigration for performing the immigration functions and such other functions as may be prescribed.

(*2*) The Bureau of Immigration referred to in sub-section (*1*) shall consist of such number of officers appointed by the Central Government in such manner as may be prescribed.

(*3*) The general supervision, directions and control of the Bureau of Immigration, shall vest in and be exercised by the Central Government and the overall supervision of the immigration functions and such other functions as may be prescribed, shall vest in the officer appointed by the Central Government as Commissioner of Bureau of Immigration.

(*4*) The Commissioner, Bureau of Immigration shall, in discharge of his duties under this Act, be assisted by the Foreigners Regional Registration Officers, Foreigners Registration Officers, Chief Immigration Officers and such Immigration Officers as may be authorised by the Central Government in this behalf.

CHAPTER III

MATTERS RELATED TO FOREIGNERS

Registration of foreigners.

6. The foreigners on arrival in India shall be required to register with the Registration Officer concerned, subject to such conditions and in such manner as may be prescribed.

Power to issue orders, directions or instructions.

7. (*1*) The Central Government may, by an order or direction or instruction, make provisions, either generally or with respect to all foreigners or with respect to any particular foreigner or any specified class or description of foreigner, for prohibiting, regulating or restricting the entry of foreigners into India or, their departure therefrom or their presence or continued presence therein.

(*2*) In particular, and without prejudice to the generality of the foregoing power, the orders or directions or instructions issued under this section may provide that the foreigner—

(*a*) shall not enter India, or shall enter India only at such times and by such route and at such port or place and subject to the observance of such conditions on arrival as may be specified;

(*b*) shall not depart from India, or shall depart only at such times and by such route and from such port or place and subject to the observance of such conditions on departure as may be specified;

(*c*) shall not remain in India or in any specified area therein;

(*d*) shall, if he has been required by order or direction or instruction under this section not to remain in India, meet from any resources at his disposal the cost of his removal from India and of his maintenance therein pending such removal;

(*e*) shall remove himself to, and remain in, such area in India as may be specified;

(*f*) shall comply with such conditions as may be specified—

(*i*) requiring him to present himself for examination, for such information in such manner, at such time, as may be required;

(*ii*) requiring him to reside in a particular place;

(*iii*) imposing any restrictions on his movements;

(*iv*) requiring him to furnish such proof of his identity and to report such particulars to such authority in such manner and at such time and place as may be specified;

(*v*) requiring him to allow his photograph and biometric information, as may be specified, to be taken and to furnish specimens of his handwriting and signature to such authority and at such time and place as may be specified;

(*vi*) requiring him to submit himself to such medical examination by such authority and at such time and place as may be specified;

(*vii*) prohibiting him from association with persons of a specified description;

(*viii*) prohibiting him from engaging in activities of a specified description;

(*ix*) prohibiting him from using or possessing specified articles;

(*x*) regulating his conduct in any such particular as may be specified.

(*3*) In addition to the foregoing, the Central Government may make provision for any matter which is to be or may be specified and for such incidental and supplementary matters as may be expedient or necessary for giving effect to this Act.

(*4*) Any authority specified in this behalf may, with respect to any particular foreigner, issue order or direction or instruction under clause (*f*) of sub-section (*2*).

Obligation of keeper of accommodation and others to furnish particulars.

8. (*1*) It shall be the duty of the keeper of accommodation to submit to the Registration Officer such information in respect of foreigners accommodated in such accommodation and in such manner as may be prescribed:

Provided that subject to provisions of sub-section (*3*), provisions of this sub-section shall not be applicable to residential premises of non-commercial nature.

(*2*) Every foreigner accommodated in such accommodation shall furnish to the keeper of accommodation thereof such particulars as may be required by him.

(*3*) If in any area as may be specified in this behalf, the civil authority so directs, it shall be the duty of every person occupying or having under his control any residential premises to submit to the Registration Officer in such manner such information in respect of foreigner accommodated in such premises as may be specified.

Obligation of Universities and Educational Institutions.

9. Every University and Educational Institution or any other institution admitting any foreigner shall furnish information to the Registration Officer in respect of such foreigner in such manner as may be prescribed.

Obligation of hospital, nursing home or any other medical institution.

10. Every hospital, nursing home or any other such medical institution providing medical, lodging or sleeping facility in their premises shall furnish information in respect of any foreigner taking indoor medical treatment or their attendant for whom such lodging or sleeping facility has been provided to the Registration Officer in such manner as may be prescribed.

Visit to Protected or Restricted area or Prohibited places.

11. No foreigner shall enter or stay in Protected area or Restricted area or Prohibited place without a special permit or permission granted by such authority as may be specified by an order published in the Official Gazette in this behalf and subject to such conditions as specified therein.

Change of name of foreigner in India.

12. (*1*) No foreigner who was in India on the date on which this Act came into force shall, while in India after that date, assume or use or purport to assume or use for any purpose, any name other than that by which he was ordinarily known immediately before the said date, except where a specific permission for change of name has been granted by such authority in such manner as may be prescribed.

(*2*) No foreigner who has entered into India after the date on which this Act came into force shall, while in India after the date of his entry, assume or use or purport to assume or use for any purpose, any name other than that by which he was ordinarily known immediately before the said date of entry, except where a specific permission for change of name has been granted by such authority as may be prescribed.

(*3*) For the purpose of this section—

(*a*) the expression "name" includes a surname; and

(*b*) a name shall be deemed to be changed if the spelling thereof is altered.

(*4*) Nothing contained in this section shall apply to the assumption or use by any married woman, of her husband's name.

Foreigners whose movements are restricted.

13. (*1*) Any foreigner in respect of whom there is in force an order under clause (*f*) of sub-section (*2*) of section 7 requiring him to reside at a place set apart for the residence under supervision, for a number of foreigners, shall, while residing therein, be subject to such conditions as to maintenance, discipline and the punishment of offences and breaches of discipline as the Central Government may from time to time by order determine.

(*2*) No person shall—

(*a*) knowingly assist such a foreigner to escape from custody or the place set apart for his residence, or knowingly harbour any such foreigner; or

(*b*) give such a foreigner any assistance with intent thereby to prevent, hinder or interfere with the apprehension of such a foreigner.

(*3*) The Central Government may, by order, provide for regulating access to, and the conduct of persons in, places in India where such a foreigner whose movements are restricted is lodged, and for prohibiting or regulating the dispatch or conveyance from outside such places to or for such a foreigner therein of such articles as may be prescribed.

Power to control places frequented by foreigners.

14. (*1*) The civil authority may, subject to such conditions as may be prescribed, direct the owner or keeper having control of any premises frequented by any foreigner—

(*a*) to close such premises either entirely or during specified periods;

(*b*) to use or permit the use of such premises only under such conditions as may be specified; or

(*c*) to refuse admission to such premises either to all foreigners or to any specified foreigner or class of foreigners.

(*2*) A person to whom any direction has been given under sub-section (*1*) shall not, while such direction remains in force, use or permit to be used any other premises for any of the aforesaid purposes, except with the previous permission in writing of the civil authority and in accordance with any conditions which that authority may think fit to impose.

(*3*) Any person to whom any direction has been given under sub-section (*1*) and who is aggrieved thereby may, within thirty days from the date of such direction, appeal to the Central Government, and the decision of the Central Government in the matter shall be final.

Foreigner who is national of more than one foreign country.

15. When a foreigner, while in India with a valid passport or other travel document and valid visa, is recognised as a national by the law of more than one foreign country, the civil authority or Immigration Officer may, after due verification of all available documents and inquiry, treat that foreigner as the national of the country on whose passport or travel document he had entered into India or with which he appears to be most closely connected for the time being and the decision of civil authority or Immigration Officer in this regard shall be final:

Provided that the Central Government, either of its own motion or on an application by the foreigner concerned, may revise any such decision.

Burden of proof.

16. If in any case, not falling under section 15, any question arises with reference to this Act or any rule or order made or direction given thereunder, whether any person is or is not a foreigner of a particular class or description, the onus of proving that such person is not a foreigner or is not a foreigner of such particular class or description, as the case may be, shall, notwithstanding anything contained in the Bharatiya Sakshya Adhiniyam, 2023, lie upon such person.

47 of 2023.

CHAPTER IV

LIABILITY OF CARRIERS

Obligation of carriers and like.

17. (*1*) The carrier landing or embarking at a port or place in India shall furnish to a civil authority or Immigration Officer—

(*i*) the passenger and crew manifest;

(*ii*) the advance passenger information data of passengers and crew on board of such aircraft, vessel or other mode of transport, as the case may be; and

(*iii*) the passenger name record information of passengers arriving or departing,

in such form, containing such particulars, in such manner and within such time, as may be prescribed.

(*2*) For the purposes of sub-section (*1*), the expression "passenger name record information" means the records prepared by an operator of any aircraft or vessel or other mode of transport or his authorised agent for each journey booked by or on behalf of any passenger.

(*3*) Where the information referred to in sub-section (*1*) is not furnished to civil authority or Immigration Officer within the prescribed time and manner or false information is furnished and if civil authority or Immigration Officer is satisfied that there was no sufficient cause for such delay in furnishing the information or in the manner prescribed, the carrier shall be liable to such penalty specified in section 18 for each such information:

Provided that no penalty shall be imposed without giving the carrier an opportunity of being heard in the matter.

(*4*) Any person aggrieved by the penalty imposed under sub-section (*3*), may prefer an appeal to such authority in such form, manner and accompanied by such fee as may be prescribed.

(*5*) Every such appeal shall be preferred within a period of thirty days from the date of the order appealed against:

Provided that the appellate authority may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the said period of thirty days, permit the appellant to prefer the appeal within a further period not exceeding thirty days.

(*6*) On receipt of any such appeal, the appellate authority shall, after giving the parties an opportunity of being heard and after making such inquiry as it deems proper, make such order, as it may think fit, confirming, modifying or reversing the order appealed against.

(*7*) Any District Magistrate or any Commissioner of Police or, where there is no Commissioner of Police, any Superintendent of Police or the civil authority or Immigration Officer may, for any purpose connected with the enforcement of this Act or any rule or any order made thereunder, require the carrier to furnish such information as may be prescribed in respect of passengers or members of the crew on such aircraft, vessel or other mode of transport, as the case may be.

(*8*) Any passenger on such carrier and any member of the crew of such carrier shall furnish to the carrier, any information required by him for the purpose of furnishing the information referred to in sub-section (*1*) or for furnishing the information required under sub-section (*7*).

(*9*) If any foreigner whose entry has been refused, such foreigner shall be handed over to the carrier by the Immigration Officer and it shall be the responsibility of that carrier to ensure his removal from India without delay.

(*10*) If any foreigner enters into India in contravention of any provisions of this Act or any rule or order made thereunder, the civil authority or Immigration Officer may, within two months from the date of such entry, direct the carrier on which such entry was effected to provide accommodation, otherwise than at the expense of Central Government, on such aircraft or a vessel or any other mode of transport for the purpose of removing the said foreigner from India.

(*11*) The carrier which is about to carry passengers from a port or place in India to any destination outside India, if so directed by the Central Government and on tender of payment therefor at the current rates, shall provide on the aircraft or vessel or any other mode of transport, accommodation to such port or place outside India, being a port or place at which the aircraft or vessel or any other mode of transport is due to call, as the Central Government may specify, for any foreigner ordered under section 7 not to remain in India and for his dependents, if any, travelling with him.

(*12*) The carrier shall not cause or permit the aircraft or vessel or any other mode of transport to depart from a port or place in India until a clearance has been obtained from the Immigration Officer on submission of general declaration in such form, manner and with such particulars, as may be prescribed.

(*13*) For the purposes of this section,—

(*a*) "carrier" shall also include pilot of aircraft, master of vessel, or company representative or station manager or operator of such aircraft or vessel or any other mode of transport or any person authorised by such carrier to discharge on his behalf any of the duties imposed on him by this section;

(*b*) "passenger" means any person not being a *bona fide* member of the crew, travelling or seeking to travel on an aircraft or a vessel or any other mode of transport.

CHAPTER V

OFFENCES, PENALTIES AND APPEAL

Liability of carrier to pay penalty.

18. The carrier, for contravention of the provisions of section 17, shall be liable to a penalty which may extend to fifty thousand rupees.

Liability of carriers for passengers brought into India.

19. (*1*) Where the civil authority or Immigration Officer is of the opinion that any carrier has brought a person, in contravention of the provisions of section 3 and rules or orders made thereunder, into India, he may, by order impose a penalty which shall not be less than two lakh rupees, but may extend to five lakh rupees, on such carrier:

Provided that no order shall be passed without giving the carrier an opportunity of being heard in the matter.

(*2*) Any person aggrieved by an order made under sub-section (*1*), may prefer an appeal to such authority in such form, manner and accompanied by such fee as may be prescribed.

(*3*) Every such appeal shall be preferred within a period of thirty days from the date of the order appealed against:

Provided that the appellate authority may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the said period of thirty days, permit the appellant to prefer the appeal within a further period of thirty days.

(*4*) On receipt of any such appeal, the appellate authority shall, after giving the parties a reasonable opportunity of being heard and after making such inquiry as it deems proper, make such order, as it may think fit, confirming, modifying or reversing the order appealed against.

(*5*) Where any penalty imposed under this section is not paid, the civil authority or Immigration Officer may recover the penalty so payable by—

(*a*) seizing or detaining the aircraft or the ship or any other mode of transport of the carrier;

(*b*) seizing, detaining or selling any goods or properties belonging to the carrier; or

(*c*) such other means as may be notified.

Contravention or attempts to contravene provisions of Act.

20. (*1*) Any person who contravenes or attempts to contravene, or abets or attempts to abet, or does any act preparatory to a contravention of, any of the provisions of this Act or of any rule or order made or direction given thereunder, or fails to comply with any direction given in pursuance of any such order, shall be deemed to have contravened the provisions of this Act.

(*2*) Any person who, knowing or having reasonable cause to believe that any other person has contravened the provisions of this Act or of any rule or order made or direction given thereunder, gives that other person any assistance with intent thereby to prevent, hinder or otherwise interfere with his arrest, trial or punishment for the said contravention shall be deemed to have abetted that contravention.

(*3*) The carrier, by means of which any foreigner enters or leaves India in contravention of this Act or any rule or order made thereunder, or direction given in pursuance of section 7 shall, unless he proves that he exercised all due diligence to prevent the said contravention, be deemed to have contravened this Act.

Penalty for entry without valid passport or other travel document.

21. Any foreigner who enters into any area in India without a valid passport or other travel document, including visa required for such entry in contravention of provisions of section 3 of this Act or of any rule or order made thereunder or any direction given in pursuance thereof, shall be punishable with an imprisonment for a term which may extend to five years or with fine which may extend to five lakh rupees or with both.

Penalty for using or supplying forged or fraudulently obtained passport or other travel document and visa.

22. Whoever knowingly uses or supplies a forged or fraudulently obtained passport or other travel document or visa for entering into India or staying in or exiting from India, shall be punishable with an imprisonment for a term which shall not be less than two years, but may extend to seven years and shall also be liable to fine which shall not be less than one lakh rupees, but may extend to ten lakh rupees:

Provided that any attempt for above mentioned use of forged or fraudulently obtained passport or any other travel document or visa found for such entry or exit from India shall also be treated as an offence under this section.

Penalty for contraventions of other provisions of this Act.

23. Whoever,—

(*a*) being a foreigner, remains in any area in India for a period exceeding the period for which the visa was issued to him or stays in India without a valid passport or other valid travel document in contravention of provisions of section 3 or does any act in violation of the conditions of the valid visa issued to him for his entry and stay in India or any part thereunder;

(*b*) contravenes any other provisions of this Act, other than sections 17 and 19, or of any rule or order made thereunder or any direction or instruction given in pursuance of this Act or such order or direction or instruction for which, no specific punishment is provided under this Act,

shall be punishable with an imprisonment for a term which may extend to three years or with a fine which may extend to three lakh rupees or with both.

Penalty for abetment.

24. (*1*) Whoever abets any offence punishable under sections 21 or 22 or 23 shall, if the act abetted is committed in consequence of the abetment, be punishable with the same punishment as provided for those offences.

(*2*) For the purposes of this section,—

(*i*) an act or offence is said to be committed in consequence of the abetment, when it is committed in consequence of the instigation, or in pursuance of the conspiracy, or with the aid which constitutes the offence;

(*ii*) the expression "abetment" shall have the same meaning as assigned to it under section 45 of the Bharatiya Nyaya Sanhita, 2023. 45 of 2023.

Compounding of certain offences.

25. (*1*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023, any offence punishable under sections 21, 23 or section 24 whether committed by an individual or a company or an organisation or any officer or employee or a representative thereof, may, either before the institution of prosecution or during trial, be compounded by such officers or authorities and for such sums as the Central Government may, by notification, specify in this behalf: 46 of 2023.

Provided that the sum so specified shall not, in any case, exceed the maximum amount of the fine which may be imposed under sections 21 or 23 for the offence so compounded.

(*2*) Nothing contained in sub-section (*1*) shall apply to an offence committed, by an individual or a company or an organisation or any officer or employee or representative thereof within a period of three years from the date on which a similar offence committed by it or him was compounded under this section.

(*3*) Every officer or authority referred to in sub-section (*1*) shall exercise the powers to compound an offence, subject to the directions, control and supervision of the Central Government.

(*4*) Where any offence is compounded before the institution of any prosecution or before commencement of trial, no prosecution shall be instituted in relation to such offence, against the offender in relation to whom the offence is so compounded.

(*5*) Where the compounding of an offence is made after the institution of prosecution or during trial, such compounding shall be brought by the authority specified for such compounding in writing, to the notice of the court in which the prosecution or trial is pending and on such notice of the compounding of offences being given, the individual or the company or the organisation or any officer or employee in relation to whom the offence is so compounded shall be discharged.

(*6*) For the purposes of this section, any second or subsequent offence committed after the expiry of a period of three years from the date on which the offence was previously compounded, shall be deemed to be a first offence.

Power to arrest.

26. Any officer of police, not below the rank of a Head Constable may arrest without warrant any person who has contravened or against whom a reasonable suspicion exists that he has contravened section 3 or any rule or order made thereof and the provisions of section 58 of the Bharatiya Nagarik Suraksha Sanhita, 2023 shall, so far as may be, apply in the case of any such arrest.

46 of 2023.

CHAPTER VI

MISCELLANEOUS

Power to give effect to orders, directions, and like.

27. (*1*) Any authority empowered by or under or in pursuance of the provisions of this Act or rule or order made thereunder to give any direction or to exercise any other power may, in addition to any other action expressly provided for in this Act, take or cause to be taken such steps and use, or cause to be used, such force as may, in its opinion, be reasonably necessary for securing compliance with such direction or for preventing or rectifying any breach thereof, or for the effective exercise of such power, as the case may be.

(*2*) Any police officer, not below the rank of Head Constable, may take such steps and use such force as may, in his opinion, be reasonably necessary for securing compliance with any rule or order made or direction given under or in pursuance of the provisions of this Act or for preventing or rectifying any breach of such rule or order or direction.

(*3*) The power conferred by this section shall be deemed to confer upon any person acting in exercise thereof a right of access to any land or other property whatsoever.

Power to delegate authority.

28. The Central Government may, by notification, direct that any power or functions which may be exercised or performed by it under this Act or by any rule or order made thereunder, subject to such conditions, if any, as it may specify in such notification, be exercised or performed—

(*a*) by such officer or authority subordinate to the Central Government;

(*b*) by any State Government or by any officer or authority subordinate to such Government or any officer or authority authorised by such Government.

Power of removal.

29. The Central Government may, by general or special order, direct the removal of a foreigner from India for contravention of any of the provisions of this Act or any rule or order made thereunder or an adverse security report, and thereupon any officer of the Government shall have all reasonable powers necessary to enforce such directions.

Power to make rules.

30. (*1*) The Central Government may, by notification, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) such other functions to be carried out by Immigration Officer under clause (*h*) of section 2;

(*b*) the conditions subject to which the other travel document issued under clause (*m*) of section 2;

(*c*) the conditions subject to which the passport issued under clause (*n*) of section 2;

(*d*) the authority authorised to grant visa under clause (*t*) of section 2;

(*e*) such other functions to be performed by the Bureau of Immigration under sub-section (*1*) of section 5;

(*f*) the manner of appointment of officers of the Bureau of Immigration under sub-section (*2*) of section 5;

(*g*) the other functions which shall vest in the officers appointed by the Central Government as Commissioners of the Bureau of Immigration under sub-section (*3*) of section 5;

(*h*) the conditions and the manner subject to which the foreigners on arrival in India shall be required to register with the Registration Officer under section 6;

(*i*) the manner of submission of the information of foreigners to the Registration Officer by the keeper of accommodation under section 8;

(*j*) the manner of submission of the information of foreigners to the Registration Officer by the Universities and Educational Institutions under section 9;

(*k*) the manner of submission of the information of foreigners to the Registration Officer by the hospitals, nursing homes and other medical institutions under section 10;

(*l*) the authority and the manner for change of name of a foreigner subject to a specific permission under sub-sections (*1*) and (*2*) of section 12;

(*m*) the restriction of the dispatch of such articles to or for a foreigner under sub-section (*3*) of section 13;

(*n*) the conditions subject to which the civil authority may exercise the power to control places frequented by foreigners under section 14;

(*o*) the form, particulars, the manner and the time within which the information to be furnished by carrier to the civil authority or Immigration Officer under sub-section (*1*) of section 17;

(*p*) the appellate authority, form, manner and the fee to be accompanied for filing an appeal under sub-section (*4*) of section 17;

(*q*) the information to be required by District Magistrate or any Commissioner of Police from the carrier under sub-section (*7*) of section 17;

(*r*) the form, manner and such particulars to be submitted by the carrier to the Immigration Officer under sub-section (*12*) of section 17;

(*s*) the appellate authority, form, manner and the fee to be accompanied for filing an appeal under sub-section (*2*) of section 19;

(*t*) any matter which is to be or may be prescribed or in respect of which provision is to be made by rules.

Rules to be laid before Parliament.

31. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Protection of action taken in good faith.

32. No suit or any other proceeding shall lie against any person for anything done, or intended to be done in good faith under this Act or any rule or order made thereunder.

Power to exempt in certain cases.

33. (*1*) The Central Government may, by order published in the Official Gazette, declare that all or any of the provisions of this Act or of any rule or order made thereunder shall not apply, or shall apply only in such circumstances or with such exceptions or modifications or subject to such conditions as may be specified in such order, to or in relation to—

(*a*) the citizens or class of citizens of any such country as may be so specified; or

(*b*) any other individual foreigner or class or description of foreigner.

(*2*) The Central Government may, if it is of the opinion that it is necessary or expedient so to do in the public interest or to fulfil the international obligation, by order published in the Official Gazette and subject to such conditions as may be specified therein, exempt any carrier or class of carriers from the operations of all or any of the provisions of this Act and may, as often as may be necessary, revoke or modify such order.

(*3*) A copy of every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Application of other laws not barred.

34. The provisions of this Act shall be in addition to, and not in derogation of the provisions of any other law for the time being in force.

Power to remove difficulties.

35. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of three years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal and saving.

34 of 1920.
16 of 1939.
31 of 1946.
52 of 2000.

36. (*1*) The Passport (Entry into India) Act, 1920, the Registration of Foreigners Act, 1939, the Foreigners Act, 1946 and the Immigration (Carriers' Liability) Act, 2000 (hereinafter referred to as repealed Acts) are hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken or purported to have been done or taken, including any rules, orders, directions, instructions, regulations or any proceedings made or issued or taken or given or any penalty or fine imposed under the repealed Acts shall, in so far as it is not inconsistent with the provision of this Act, be deemed to have been done or taken under the corresponding provisions of this Act.

(*3*) The mention of the particular matters referred to in sub-section (*2*) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal.

10 of 1897.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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ಅಧಿಸೂಚನೆ

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 5th April, 2025/*Chaitra* 15, 1947 *(Saka)*

The following Act of Parliament received the assent of the President on the 5th April, 2025 and is hereby published for general information:—

THE WAQF (AMENDMENT) ACT, 2025

No. 14 OF 2025

[5*th April,* 2025.]

An Act further to amend the Waqf Act, 1995.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Waqf (Amendment) Act, 2025.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

43 of 1995.

Amendment of section 1.

2. In section 1 of the Waqf Act, 1995 (hereinafter referred to as the principal Act), in sub-section (*1*), for the word "Waqf", the words "Unified Waqf Management, Empowerment, Efficiency and Development" shall be substituted.

Amendment of section 2.

3. In section 2 of the principal Act, after the proviso, the following proviso shall be inserted, namely:—

"Provided further that nothing in this Act shall, notwithstanding any judgement, decree or order of any court, apply to a trust (by whatever name called) established before or after the commencement of this Act or statutorily regulated by any statutory provision pertaining to public charities, by a Muslim for purpose similar to a waqf under any law for the time being in force.".

Amendment of section 3.

4. In section 3 of the principal Act,—

(*i*) after clause (*a*), the following clause shall be inserted, namely:—

'(*aa*) "Aghakhani waqf" means a waqf dedicated by an Aghakhani waqif;';

(*ii*) after clause (*c*), the following clause shall be inserted, namely:—

'(*ca*) "Bohra waqf" means a waqf dedicated by a Bohra waqif;';

(*iii*) after clause (*d*), the following clause shall be inserted, namely:—

'(*da*) "Collector" includes the Collector of land-revenue of a district, or the Deputy Commissioner, or any officer not below the rank of Deputy Collector authorised in writing by the Collector;';

(*iv*) after clause (*f*), the following clauses shall be inserted, namely:—

'(*fa*) "Government Organisation" includes the Central Government, State Governments, Municipalities, Panchayats, attached and subordinate offices and autonomous bodies of the Central Government or State Government, or any organisation or Institution owned and controlled by the Central Government or State Government;

(*fb*) "Government property" means movable or immovable property or any part thereof, belonging to a Government Organisation;';

(*v*) in clause (*i*), the words ", either verbally or" shall be omitted;

(*vi*) after clause (*k*), the following clause shall be inserted, namely:—

'(*ka*) "portal and database" means the waqf asset management system or any other system set up by the Central Government for the registration, accounts, audit and any other detail of waqf and the Board, as may be prescribed by the Central Government;';

(*vii*) for clause (*l*), the following clause shall be substituted, namely:—

'(*l*) "prescribed" means prescribed by rules made under this Act;';

(*viii*) clause (*p*) shall be omitted;

(*ix*) in clause (*r*),—

(*a*) in the opening portion, for the words "any person, of any movable or immovable property", the words "any person showing or demonstrating that he is practising Islam for at least five years, of any movable or immovable property, having ownership of such property and that there is no contrivance involved in the dedication of such property," shall be substituted;

(*b*) sub-clause (*i*) shall be omitted;

(*c*) in sub-clause (*iv*), after the word "welfare", the words ", or maintenance of widow, divorced woman and orphan, if waqif so intends, in such manner, as may be prescribed by the Central Government," shall be inserted;

(*d*) in the long line, for the words "any person", the words "any such person" shall be substituted;

(*e*) the following proviso shall be inserted at the end, namely:—

"Provided that the existing waqf by user properties registered on or before the commencement of the Waqf (Amendment) Act, 2025 as waqf by user will remain as waqf properties except that the property, wholly or in part, is in dispute or is a government property;".

Insertion of new sections 3A, 3B, 3C, 3D and 3E.

5. After section 3 of the principal Act, the following sections shall be inserted, namely:—

Certain conditions of waqf.

"3A. (*1*) No person shall create a waqf unless he is the lawful owner of the property and competent to transfer or dedicate such property.

(*2*) The creation of a waqf-alal-aulad shall not result in denial of inheritance rights of heirs, including women heirs, of the waqif or any other rights of persons with lawful claims.

Filing of details of waqf on portal and database.

3B. (*1*) Every waqf registered under this Act, prior to the commencement of the Waqf (Amendment) Act, 2025, shall file the details of the waqf and the property dedicated to the waqf on the portal and database, within a period of six months from such commencement:

Provided that the Tribunal may, on an application made to it by the mutawalli, extend such period of six months under this section for a further period not exceeding six months as it may consider appropriate, if he satisfies the Tribunal that he had sufficient cause for not filing the details of the waqf on the portal within such period.

(*2*) The details of the waqf under sub-section (*1*), amongst other information, shall include the following, namely:—

(*a*) the identification and boundaries of waqf properties, their use and occupier;

(*b*) the name and address of the creator of the waqf, mode and date of such creation;

(*c*) the deed of waqf, if available;

(*d*) the present mutawalli and its management;

(*e*) the gross annual income from such waqf properties;

(*f*) the amount of land-revenue, cesses, rates and taxes annually payable in respect of the waqf properties;

(*g*) an estimate of the expenses annually incurred in the realisation of the income of the waqf properties;

(*h*) the amount set apart under the waqf for—

(*i*) the salary of the mutawalli and allowances to the individuals;

(*ii*) purely religious purposes;

(*iii*) charitable purposes; and

(*iv*) any other purposes;

(*i*) details of court cases, if any, involving such waqf property;

(*j*) any other particular as may be prescribed by the Central Government.

Wrongful declaration of waqf.

3C. (*1*) Any Government property identified or declared as waqf property, before or after the commencement of this Act, shall not be deemed to be a waqf property.

(*2*) If any question arises as to whether any such property is a Government property, the State Government may, by notification, designate on Officer above the rank of Collector (hereinafter referred to as the designated officer), who shall conduct an inquiry as per law, and determine whether such property is a Government property or not and submit his report to the State Government:

Provided that such property shall not be treated as waqf property till the designated officer submits his report.

(*3*) In case the designated officer determines the property to be a Government property, he shall make necessary corrections in revenue records and submit a report in this regard to the State Government.

(*4*) The State Government shall, on receipt of the report of the designated officer, direct the Board to make appropriate correction in the records.

Declaration of protected monument or protected area as waqf to be void.

3D. Any declaration or notification issued under this Act or under any previous Act in respect of waqf properties shall be void, if such property was a protected monument or protected area under the Ancient Monuments Preservation Act, 1904 or the Ancient Monuments and Archaeological Sites and Remains Act, 1958, at the time of such declaration or notification. 7 of 1904. 24 of 1958.

Bar of declaration of any land in Scheduled or Tribal area as waqf.

3E. Notwithstanding anything contained in this Act or any other law for the time being in force, no land belonging to members of Scheduled Tribes under the provisions of the Fifth Schedule or the Sixth Schedule to the Constitution shall be declared or deemed to be waqf property.".

Amendment of section 4.

6. In section 4 of the principal Act,—

(*a*) for the marginal heading, the marginal heading "Survey of auqaf." shall be substituted;

(*b*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Any survey of auqaf pending before the Survey Commissioner, on the commencement of the Waqf (Amendment) Act, 2025, shall be transferred to the Collector having jurisdiction and the Collector shall make the survey in accordance with the procedure in the revenue laws of the State, from the stage such survey is transferred to the Collector, and submit his report to the State Government.";

(*c*) sub-sections (*1A*), (*2*) and (*3*) shall be omitted;

(*d*) in sub-section (*4*), in the opening portion, for the words "Survey Commissioner", the word "Collector" shall be substituted;

(*e*) in sub-section (*5*), after the words "Sunni waqf", the words "or Aghakhani waqf or Bohra waqf" shall be inserted;

(*f*) sub-section (*6*) shall be omitted.

Amendment of section 5.

7. In section 5 of the principal Act,—

(*a*) in sub-section (*1*), for the word, brackets and figure "sub-section (*3*)", the word, brackets and figure "sub-section (*1*)" shall be substituted;

(*b*) in sub-section (*2*), after the words "Shia auqaf", the words "or Aghakhani auqaf or Bohra auqaf" shall be inserted;

(*c*) after sub-section (*2*), the following sub-sections shall be inserted, namely:—

"(*2A*) The State Government shall upload the notified list of auqaf on the portal and database within ninety days from the date of its publication in the Official Gazette under sub-section (*2*).

(*2B*) The details of each waqf shall contain the identification, boundaries of waqf properties, their use and occupier, details of the creator, mode and date of such creation, purpose of waqf, their present mutawallis and management in such manner as may be prescribed by the Central Government.";

(*d*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The revenue authorities, before deciding mutation in the land records, in accordance with revenue laws in force, shall give a public notice of ninety days, in two daily newspapers circulating in the localities of such area of which one shall be in the regional language and give the affected persons an opportunity of being heard.";

(*e*) in sub-section (*4*), after the words "time to time", the words "on the portal and database" shall be inserted.

Amendment of section 6.

8. In section 6 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) after the words "Sunni waqf", the words "or Aghakhani waqf or Bohra waqf" shall be inserted;

(*ii*) the words "and the decision of the Tribunal in respect of such matter shall be final" shall be omitted;

(*iii*) in the first proviso, for the words "one year", the words "two years" shall be substituted;

(*iv*) for the second proviso, the following proviso shall be substituted, namely:—

"Provided further that an application may be entertained by the Tribunal after the period of two years specified in the first proviso, if the applicant satisfies the Tribunal that he has sufficient cause for not making the application within such period:";

(*b*) in sub-section (*3*), for the words "Survey Commissioner", the word "Collector" shall be substituted.

Amendment of section 7.

9. In section 7 of the principal Act, in sub-section (*1*),—

(*i*) after the words "Sunni waqf", the words "or Aghakhani waqf or Bohra waqf" shall be inserted;

(*ii*) the words "and the decision of the Tribunal thereon shall be final" shall be omitted;

(*iii*) in the first proviso, for the words "one year" wherever they occur, the words "two years" shall be substituted;

(*iv*) in the second proviso, for the words "Provided further that", the following shall be substituted, namely:—

"Provided further that an application may be entertained by the Tribunal after the period of two years specified in the first proviso, if the applicant satisfies the Tribunal that he had sufficient cause for not making the application within such period:

Provided also that".

Amendment of section 9.

10. In section 9 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Council shall consist of—

(*a*) the Union Minister in charge of waqf—Chairperson, *ex officio*;

(*b*) three Members of Parliament of whom two shall be from the House of the People and one from the Council of States;

(*c*) the following members to be appointed by the Central Government from amongst Muslims, namely:—

(*i*) three persons to represent Muslim organisations having all India character and national importance;

(*ii*) Chairpersons of three Boards by rotation;

(*iii*) one person to represent the mutawallis of the waqf having a gross annual income of five lakh rupees and above;

(*iv*) three persons who are eminent scholars in Muslim law;

(*d*) two persons who have been Judges of the Supreme Court or a High Court;

(*e*) one Advocate of national eminence;

(*f*) four persons of national eminence, one each from the fields of administration or management, financial management, engineering or architecture and medicine;

(*g*) Additional Secretary or Joint Secretary to the Government of India dealing with waqf matters in the Union Ministry or department—member, *ex officio*:

Provided that two of the members appointed under clause (*c*) shall be women:

Provided further that two members appointed under this sub-section, excluding *ex officio* members, shall be non-Muslim.".

Amendment of section 13.

11. In section 13 of the principal Act, for sub-section (*2A*), the following sub-section shall be substituted, namely:—

"(*2A*) The State Government may, if it deems necessary, by notification in the Official Gazette, establish a separate Board of Auqaf for Bohras and Aghakhanis.".

Amendment of section 14.

12. In section 14 of the principal Act,—

(*a*) for sub-sections (*1*), (*1A*), (*2*), (*3*) and (*4*), the following sub-sections shall be substituted, namely:—

"(*1*) The Board for a State and the National Capital Territory of Delhi shall consist of, not more than eleven members, to be nominated by the State Government,—

(*a*) a Chairperson;

(*b*) (*i*) one Member of Parliament from the State or, as the case may be, the National Capital Territory of Delhi;

(*ii*) one Member of the State Legislature;

(*c*) the following members belonging to Muslim community, namely:—

(*i*) one mutawalli of the waqf having an annual income of one lakh rupees and above;

(*ii*) one eminent scholar of Islamic theology;

(*iii*) two or more elected members from the Municipalities or Panchayats:

Provided that in case there is no Muslim member available from any of the categories in sub-clauses (*i*) to (*iii*), additional members from category in sub-clause (*iii*) may be nominated;

(*d*) two persons who have professional experience in business management, social work, finance or revenue, agriculture and development activities;

(*e*) Joint Secretary to the State Government dealing with the waqf matters, *ex officio*;

(*f*) one Member of the Bar Council of the concerned State or Union territory:

Provided that two members of the Board appointed under clause (*c*) shall be women:

Provided further that two of total members of the Board appointed under this sub-section, excluding *ex officio* members, shall be non-Muslim:

Provided also that the Board shall have at least one member each from Shia, Sunni and other backward classes among Muslim Communities:

Provided also that one member each from Bohra and Aghakhani communities shall be nominated in the Board in case they have functional auqaf in the State or Union territory:

Provided also that the elected members of Board holding office on the commencement of the Waqf (Amendment) Act, 2025 shall continue to hold office as such until the expiry of their term of office.

(*2*) No Minister of the Central Government or, as the case may be, a State Government, shall be nominated as a member of the Board.

(*3*) In case of a Union territory, the Board shall consist of not less than five and not more than seven members to be nominated by the Central Government under sub-section (*1*).";

(*b*) for sub-section (*6*), the following sub-section shall be substituted, namely:—

"(*6*) In determining the number of members belonging to Shia, Sunni, Bohra, Aghakhani or other backward classes among Muslim communities, the State Government or, as the case may be, the Central Government in case of a Union territory shall have regard to the number and value of Shia, Sunni, Bohra, Aghakhani and other backward classes among Muslim auqaf to be administered by the Board and appointment of the members shall be made, so far as may be, in accordance with such determination.";

(*c*) sub-section (*8*) shall be omitted.

13. In section 16 of the principal Act,— Amendment of section 16.

(*i*) for clause (*a*), the following clauses shall be substituted, namely:—

"(*a*) he is less than twenty-one years of age;

(*aa*) in case of a member under clause (*c*) of sub-section (*1*) of section 14, he is not a Muslim;";

(*ii*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) he has been convicted of any offence and sentenced to imprisonment for not less than two years;".

Amendment of section 17.

14. In section 17 of the principal Act, in sub-section (*1*), after the words "shall meet", the words "at least once in every month" shall be inserted.

Omission of section 20A.

15. Section 20A of the principal Act shall be omitted.

Amendment of section 23.

16. In section 23 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) There shall be a full-time Chief Executive Officer of the Board to be appointed by the State Government and who shall be not below the rank of Joint Secretary to the State Government.".

Amendment of section 28.

17. In section 28 of the principal Act, for the words "be responsible for implementation of the decisions of the Board which may be", the words "implement the decision of the Board within forty-five days from the date it is" shall be substituted.

Amendment of section 30.

18. In section 30 of the principal Act, in sub-section (*2*), for the words and figures "section 76 of the Indian Evidence Act, 1872", the words and figures "section 75 of the Bharatiya Sakshya Adhiniyam, 2023" shall be substituted. 1 of 1872. 47 of 2023.

Amendment of section 32.

19. In section 32 of the principal Act,—

(*a*) in sub-section (*2*), in clause (*e*), the *Explanation* and the proviso shall be omitted;

(*b*) in sub-section (*3*), the words "and the decision of the Tribunal thereon shall be final" shall be omitted.

Amendment of section 33.

20. In section 33 of the principal Act,—

(*a*) in sub-section (*4*), in the proviso, the words, brackets and figure "and the Tribunal shall have no power to make any order staying pending the disposal of the appeal, the operation of the order made by the Chief Executive Officer under sub-section (*3*)" shall be omitted;

(*b*) sub-section (*6*) shall be omitted.

Amendment of section 36.

21. In section 36 of the principal Act,—

(*a*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) On and from the commencement of the Waqf (Amendment) Act, 2025, no waqf shall be created without execution of a waqf deed.";

(*b*) in sub-section (*3*),—

(*i*) in the opening portion, for the words "in such form and manner and at such place as the Board may by regulation provide", the words "to the Board through the portal and database" shall be substituted;

(*ii*) for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any other particulars as may be prescribed by the Central Government.";

(*c*) in sub-section (*4*), the words "or if no such deed has been executed or a copy thereof cannot be obtained, shall contain full particulars, as far as they are known to the applicant, of the origin, nature and objects of the waqf" shall be omitted;

(*d*) for sub-section (*7*), the following sub-sections shall be substituted, namely:—

"(*7*) On receipt of an application for registration, the Board shall forward the application to the Collector having jurisdiction to inquire the genuineness and validity of the application and correctness of any particulars therein and submit a report to the Board:

Provided that if the application is made by any person other than the person administering the waqf, the Board shall, before registering the waqf, give notice of the application to the person administering the waqf and shall hear him if he desires to be heard.

(*7A*) Where the Collector in his report mentions that the property, wholly or in part, is in dispute or is a Government property, the waqf in relation to such part of property shall not be registered, unless the dispute is decided by a competent court.";

(*e*) in sub-section (*8*), the proviso shall be omitted;

(*f*) after sub-section (*8*), the following sub-sections shall be inserted, namely:—

"(*9*) The Board, on registering a waqf, shall issue the certificate of registration to the waqf through the portal and database.

(*10*) No suit, appeal or other legal proceeding for the enforcement of any right on behalf of any waqf which have not been registered in accordance with the provisions of this Act, shall be instituted or commenced or heard, tried or decided by any court after expiry of a period of six months from the commencement of the Waqf (Amendment) Act, 2025:

Provided that an application may be entertained by the court in respect of such suit, appeal or other legal proceedings after the period of six months specified under this sub-section, if the applicant satisfies the court that he has sufficient cause for not making the application within such period.".

Amendment of section 37.

22. In section 37 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in the opening portion, after the word "particulars", the words "in such manner as prescribed by the Central Government" shall be inserted;

(*ii*) in clause (*f*), for the words "provided by regulations", the words "prescribed by the Central Government" shall be substituted;

(*b*) in sub-section (*3*), after the words "land record office shall", the words "before deciding mutation in the land records, in accordance with revenue laws in force, shall give a public notice of ninety days, in two daily newspapers circulating in the localities of such area of which one shall be in the regional language and give the affected persons an opportunity of being heard, then" shall be substituted.

Omission of section 40.

23. Section 40 of the principal Act shall be omitted.

Amendment of section 46.

24. In section 46 of the principal Act, in sub-section (*2*),—

(*a*) for the word "July", at both the places where it occurs, the word "October" shall be substituted;

(*b*) for the words "in such form and containing such particulars as may be provided by regulations by the Board of all moneys received", the words "in such form and manner and containing such particulars as may be prescribed by the Central Government, of all moneys received from any source" shall be substituted.

Amendment of section 47.

25. In section 47 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in clause (*a*),—

(*A*) for the words "fifty thousand rupees", the words "one lakh rupees" shall be substituted;

(*B*) after the words "appointed by the Board", the following shall be inserted, namely:—

"from out of the panel of auditors prepared by the State Government:

Provided that the State Government shall, while preparing such panel of auditors, specify the remuneration to be paid to such auditors;";

(*ii*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) the accounts of the waqf having net annual income exceeding one lakh rupees shall be audited annually, by an auditor appointed by the Board from out of the panel of auditors as specified in clause (*a*);";

(*iii*) in clause (*c*), the following proviso shall be inserted, namely:—

"Provided that the Central Government may, by order, direct the audit of any waqf at any time by an auditor appointed by the Comptroller and Auditor-General of India, or by any officer designated by the Central Government for that purpose.";

(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) On receipt of the report under sub-section (*2*), the Board shall publish the audit report in such manner as may be prescribed by the Central Government.";

(*c*) in sub-section (*3*), both the provisos shall be omitted.

Amendment of section 48.

26. In section 48 of the principal Act,—

(*a*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) The proceedings and orders of the Board under sub-section (*1*) shall be published in such manner as may be prescribed by the Central Government.";

(*b*) in sub-section (*3*), the words, brackets and figure "and the Tribunal shall not have any power to stay the operation of the order made by the Board under sub-section (*1*)" shall be omitted;

(*c*) sub-section (*4*) shall be omitted.

Insertion of new section 50A.

27. After section 50 of the principal Act, the following section shall be inserted, namely:—

Disqualification of mutawalli.

"50A. A person shall not be qualified for being appointed, or for continuing as, a mutawalli, if he—

(*a*) is less than twenty-one years of age;

(*b*) is found to be a person of unsound mind;

(*c*) is an undischarged insolvent;

(*d*) has been convicted of any offence and sentenced to imprisonment for not less than two years;

(*e*) has been held guilty of encroachment on any waqf property;

(*f*) has been on a previous occasion—

(*i*) removed as a mutawalli; or

(*ii*) removed by an order of a competent court or Tribunal from any position of trust either for mismanagement or for corruption.".

Amendment of section 51.

28. In section 51 of the principal Act, in sub-section (*1A*), in the second proviso, for the words and figures "the Land Acquisition Act, 1894", the words and figures "the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted.

1 of 1894.

30 of 2013.

Amendment of section 52.

29. In section 52 of the principal Act, in sub-section (*4*), the words "and the decision of the Tribunal on such appeal shall be final" shall be omitted.

Amendment of section 52A.

30. In section 52A of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the words "rigorous imprisonment", the word "imprisonment" shall be substituted;

(*ii*) in the proviso, for the words "be vested in the Board", the words "be reverted back to the waqf" shall be substituted;

(*b*) sub-section (*2*) shall be omitted;

(*c*) sub-section (*4*) shall be omitted.

Amendment of section 55A.

31. In section 55A of the principal Act, in sub-section (*2*), in the proviso, the words "and the decision of the Tribunal thereon shall be final" shall be omitted.

Amendment of section 61.

32. In section 61 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) clauses (*e*) and (*f*) shall be omitted;

(*ii*) for the long line, the following shall be substituted, namely:—

"he shall, unless he satisfies the court or the Tribunal that there was reasonable cause for his failure, be punishable with a fine which shall not be less than twenty thousand rupees but which may extend to fifty thousand rupees.";

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) If a mutawalli fails to—

(*i*) deliver possession of any waqf property, if ordered by the Board or the Tribunal;

(*ii*) carry out the directions of the Collector or the Board;

(*iii*) do any other act which he is lawfully required to do by or under this Act;

(*iv*) provide statement of accounts under section 46;

(*v*) upload the details of waqf under section 3B,

he shall be punishable with imprisonment for a term which may extend to six months and also with a fine which shall not be less than twenty thousand rupees but which may extend to one lakh rupees.";

(*c*) in sub-section (*5*), for the words and figures "the Code of Criminal Procedure, 1973", the words and figures "the Bharatiya Nagarik Suraksha Sanhita, 2023" shall be substituted.

2 of 1974.

46 of 2023.

Amendment of section 64.

33. In section 64 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for clause (*g*), the following clause shall be substituted, namely:—

"(*g*) has failed, without reasonable excuse, to maintain regular accounts for one year or has failed to submit, within one year, the yearly statement of accounts, as required by section 46; or";

(*ii*) after clause (*k*), the following clause shall be inserted, namely:—

"(*l*) is a member of any association which has been declared unlawful under the Unlawful Activities (Prevention) Act, 1967."; 37 of 1967.

(*b*) in sub-section (*4*), the words "and the decision of the Tribunal on such appeal shall be final" shall be omitted.

Amendment of section 65.

34. In section 65 of the principal Act, in sub-section (*3*), for the words "As soon as possible", the words "Within six months" shall be substituted.

Amendment of section 67.

35. In section 67 of the principal Act,—

(*a*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) Any person aggrieved by the order made under sub-section (*2*) may, within ninety days from the date of the order, appeal to the Tribunal.";

(*b*) in sub-section (*6*), in the second proviso, the words "and the order made by the Tribunal in such appeal shall be final" shall be omitted.

Amendment of section 69.

36. In section 69 of the principal Act,—

(*a*) in sub-section (*3*), the second proviso shall be omitted;

(*b*) in sub-section (*4*), the following proviso shall be inserted, namely:—

"Provided that no such order shall be made under this sub-section unless a written notice inviting objections from the person likely to be affected and general public, in such manner as may be prescribed by the State Government.".

Amendment of section 72.

37. In section 72 of the principal Act,—

(*a*) in sub-section (*1*), for the words "seven per cent.", the words "five per cent. subject to a maximum amount as may be prescribed by the Central Government" shall be substituted;

(*b*) in sub-section (*7*), the words "and the decision of the Board thereon shall be final" shall be omitted.

Amendment of section 73.

38. In section 73 of the principal Act, in sub-section (*3*), the words "and the decision of the Tribunal on such appeal shall be final" shall be omitted.

Amendment of section 83.

39. In section 83 of the principal Act,—

(*a*) in sub-section (*1*), the following proviso shall be inserted, namely:—

"Provided that any other Tribunal may, by notification, be declared as the Tribunal for the purposes of this Act.";

(*b*) in sub-section (*2*), the following proviso shall be inserted, namely:—

"Provided that if there is no Tribunal or the Tribunal is not functioning, any aggrieved person may appeal to the High Court directly.";

(*c*) for sub-section (*4*), the following shall be substituted, namely:—

"(*4*) Every Tribunal shall consist of three members—

(*a*) one person, who is or has been a District Judge, who shall be the Chairman;

(*b*) one person, who is or has been an officer equivalent in the rank of Joint Secretary to the State Government—member;

(*c*) one person having knowledge of Muslim law and jurisprudence—member:

Provided that a Tribunal established under this Act, prior to the commencement of the Waqf (Amendment) Act, 2025, shall continue to function as such until the expiry of the term of office of the Chairman and the members thereof under this Act.";

(*d*) in sub-section (*4A*), the following proviso shall be inserted, namely:—

"Provided that tenure of the Chairman and the member shall be five years from the date of appointment or until they attain the age of sixty-five years, whichever is earlier.";

(*e*) in sub-section (*7*), the words "final and" shall be omitted;

(*f*) for sub-section (*9*), the following sub-section shall be substituted, namely:—

"(*9*) Any person aggrieved by the order of the Tribunal, may appeal to the High Court within a period of ninety days from the date of receipt of the order of the Tribunal.".

Amendment of section 91.

40. In section 91 of the principal Act,—

(*a*) in sub-section (*1*), for the words and figures "the Land Acquisition Act, 1894", the words and figures "the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted;

1 of 1894.

30 of 2013.

(*b*) in sub-section (*3*), for the words and figures "under section 31 or section 32 of the Land Acquisition Act, 1894", the words and figures "under section 77 or section 78 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted;

1 of 1894.

30 of 2013.

(*c*) in sub-section (*4*),—

(*i*) for the words and figures "under section 31 or section 32 of the Land Acquisition Act, 1894", the words and figures "under section 77 or section 78 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted;

1 of 1894.

30 of 2013.

(*ii*) for the words "shall be declared void if the Board", the words "shall be kept in abeyance relating to portion of the property claimed by the Board, if the Board" shall be substituted;

(*iii*) the following proviso shall be inserted, namely:—

"Provided that the Collector after hearing the parties concerned shall make the order within one month of the application of the Board.".

Amendment of section 100.

41. In section 100 of the principal Act, for the words "Survey Commissioner", the word "Collector" shall be substituted.

Amendment of section 101.

42. In section 101 of the principal Act,—

(*a*) in the marginal heading and in sub-section (*1*), for the words "Survey Commissioner" occurring at both the places, the word "Collector" shall be substituted;

(*b*) in sub-sections (*1*) and (*2*), for the words and figures "section 21 of the Indian Penal Code", at both the places where they occur, the words, brackets and figures "clause (*28*) of section 2 of the Bharatiya Nyaya Sanhita, 2023" shall be substituted. 45 of 1860. 45 of 2023.

Omission of section 104.

43. Section 104 of the principal Act shall be omitted.

Substitution of new section for section 107.

44. For section 107 of the principal Act, the following section shall be substituted, namely:—

Application of Act 36 of 1963.

"107. On and from the commencement of the Waqf (Amendment) Act, 2025, the Limitation Act, 1963 shall apply to any proceedings in relation to any claim or interest pertaining to immovable property comprised in a waqf.".

Omission of sections 108 and 108A.

45. Sections 108 and 108A of the principal Act shall be omitted.

Insertion of new section 108B.

46. After section 108A as so omitted of the principal Act, the following section shall be inserted, namely:—

Power of Central Government to make rules.

"108B. (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, the Central Government may make rules for all or any of the following matters, namely:—

(*a*) the waqf asset management system for the registration, accounts, audit and other details of waqf and Board under clause (*ka*), and the manner of payments for maintenance of widow, divorced woman and orphan under sub-clause (*iv*) of clause (*r*), of section 3;

(*b*) any other particulars under clause (*j*) of sub-section (*2*) of section 3B;

(*c*) the manner in which details of waqf to be uploaded under sub-section (*2B*) of section 5;

(*d*) any other particulars under clause (*f*) of sub-section (*3*) of section 36;

(*e*) the manner in which the Board shall maintain the register of auqaf under sub-section (*1*) of section 37;

(*f*) such other particulars to be contained in the register of auqaf under clause (*f*) of sub-section (*1*) of section 37;

(*g*) form and manner and particulars of the statement of accounts under sub-section (*2*) of section 46;

(*h*) the manner for publishing audit report under sub-section (*2A*) of section 47;

(*i*) the manner of publication of proceedings and orders of Board under sub-section (*2A*) of section 48;

(*j*) any other matter which is required to be, or may be, prescribed.

(*3*) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".

Amendment of section 109.

47. In section 109 of the principal Act, in sub-section (*2*),—

(*a*) clause (*ia*) shall be omitted;

(*b*) clause (*iv*) shall be omitted;

(*c*) in clauses (*via*) and (*vib*), for the word and figures "section 31" at both the places where they occur, the word and figures "section 29" shall be substituted;

(*d*) after clause (*xviii*), the following clause shall be inserted, namely:—

"(*xviiia*) the manner of giving notice inviting objections under proviso to sub-section (*4*) of section 69;".

Amendment of section 110.

48. In section 110 of the principal Act, in sub-section (*2*), clauses (*f*) and (*g*) shall be omitted.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

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अल्पसंख्यक कार्य मंत्रालय
अधिसूचना

नई दिल्ली, 8 अप्रैल , 2025

का.आ. 1646(अ).—केन्द्रीय सरकार, वक्फ (संशोधन) अधिनियम, 2025 (2025 का 14) की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 8 अप्रैल, 2025 को उस तारीख के रूप में नियत करती है, जिसको उक्त अधिनियम के उपबंध प्रवृत होंगे ।

[फा.सं.12/3/2023-वक्फ]
शेरशा सी शेख मोहिद्दीन, संयुक्त सचिव

MINISTRY OF MINORITY AFFAIRS

NOTIFICATION

New Delhi, the, 8th April, 2025

S.O. 1646(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Waqf (Amendment) Act, 2025 (14 of 2025), the Central Government hereby appoints the 8th day of April, 2025 as the date on which the provisions of the said Act shall come into force.

[F. No. 12/3/2023-Waqf]

SHERSHA C SHAIK MOHIDDIN, Jt. Secy.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-21

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 12 ಕೇಶಾಪ್ರ 2025 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 08.04.2025

ದಿನಾಂಕ: 05.04.2025 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE MUSSALMAN WAKF (REPEAL) ACT, 2025 (NO. 15 OF 2025) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—25 REGISTERED NO. DL—(N)04/0007/2003—25

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No. 15] NEW DELHI, SATURDAY, APRIL 5, 2025/CHAITRA 15, 1947 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 5th April, 2025/*Chaitra* 15, 1947 *(Saka)*

The following Act of Parliament received the assent of the President on the 5th April, 2025 and is hereby published for general information:—

THE MUSSALMAN WAKF (REPEAL) ACT, 2025

No. 15 OF 2025

[5*th April,* 2025.]

An Act to repeal the Mussalman Wakf Act, 1923.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Mussalman Wakf (Repeal) Act, 2025. Short title and commencement.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. (*1*) The Mussalman Wakf Act, 1923 is hereby repealed. Repeal of Act 42 of 1923.

(*2*) The repeal by this Act shall not affect the previous operation of the Act so repealed or anything duly done or suffered thereunder, or any obligation or liability accrued or incurred under the Act so repealed, or any legal proceeding or remedy in respect of any such obligation or liability, as aforesaid, and any such legal proceeding or remedy may be continued or enforced as if this Act had not been passed.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002
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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

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अधिसूचना

नई दिल्ली, 9 अप्रैल, 2025

का.आ. 1676(अ).— मुसलमान वक्फ (निरसन) अधिनियम, 2025 की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केंद्र सरकार, 09 अप्रैल, 2025 से उक्त अधिनियम के प्रावधानों का लागू होना निर्धारित करती है।

[फा. सं. 12/3/2023-वक्फ]

शेरशा सी शेख मोहिद्दीन, संयुक्त सचिव

MINISTRY OF MINORITY AFFAIRS

NOTIFICATION

New Delhi, the 9th April, 2025

S.O. 1676(E).—In exercise of the powers conferred by sub-section (2) of section 1 of The Mussalman Wakf (Repeal) Act, 2025 (15 of 2025), the Central Government hereby appoints the 9th day of April, 2025 as the date on which the provisions of the said Act shall come into force.

[F. No. 12/3/2023-Waqf]

SHERSHA C SHAIK MOHIDDIN, Jt. Secy.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಅಫೀಫಾ ಉಸ್ಮಾನಿ)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-22

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:– ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು–೫೯.